

# **Maine Health Data Organization Hospital Financial Information Part III**

## **2006 – 2010 All Financial Information by Hospital**

Includes tables containing *all* data elements and ratios for each of Maine's 39 non-governmental hospitals.

## Maine Hospital Designation

July 1, 2009

Hospital Name	Peer Group
Acadia Hospital Corporation	F
Aroostook Medical Center, The (TAMC)	B
Blue Hill Memorial Hospital	E
Bridgton Hospital	E
Calais Regional Hospital	E
Cary Medical Center	C
Central Maine Medical Center	A
Charles A. Dean Memorial Hospital	E
Down East Community Hospital	E
Eastern Maine Medical Center	A
Franklin Memorial Hospital	C
Henrietta D. Goodall Hospital	C
Houlton Regional Hospital	E
Inland Hospital	D
Maine Coast Memorial Hospital	C
Maine Medical Center	A
MaineGeneral Medical Center	A
Mayo Regional Hospital	E
Mercy Hospital	B
Mid Coast Hospital	B
Miles Memorial Hospital	D
Millinocket Regional Hospital	E
Mount Desert Island Hospital	E
New England Rehabilitation Hospital	G
Northern Maine Medical Center	D
Parkview Adventist Medical Center	D
Penobscot Bay Medical Center	B
Penobscot Valley Hospital	E
Redington-Fairview General Hospital	E
Rumford Community Hospital	E
Sebasticook Valley Hospital	E
Southern Maine Medical Center	B
Spring Harbor Hospital	F
St. Andrews Hospital	E
St. Joseph Hospital	B
St. Mary's Regional Medical Center	B
Stephens Memorial Hospital	D
Waldo County General Hospital	E
York Hospital	B

# Maine Health Data Organization

## Hospital Financial Report Part III

Acadia Hospital Corporation -- Bangor, Maine	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>5,923,314</b>	<b>7,523,566</b>	<b>8,072,613</b>	<b>10,683,305</b>	<b>12,514,651</b>
Cash and Investment	1,368,641	3,300,070	3,587,774	2,854,449	8,010,353
Current Assets Whose Use is Limited	448,412	449,700	440,296	429,489	357,945
Net Patient Accounts Receivable	1,656,185	1,993,909	3,004,554	2,759,640	2,430,792
Due from Affiliates	165,270	251,047	106,705	258,341	325,532
Third Party Settlements Receivable	1,804,479	939,852	336,800	3,703,184	648,030
Other Accounts Receivable	123,955	140,955	189,132	280,614	276,497
Inventory	169,834	181,791	182,319	212,682	199,430
Other Current Assets	186,538	266,242	225,033	184,906	266,072
<b>Total Non-Current Assets</b>	<b>29,936,730</b>	<b>32,292,657</b>	<b>34,810,640</b>	<b>31,811,582</b>	<b>28,042,879</b>
Trustee Held Investments	13,900	21,950	26,626	24,633	30,892
Board Designated and Undesignated Investments	6,840,451	6,139,145	8,980,993	18,625,278	12,190,518
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	12,459,618	16,544,951	16,918,065	2,940,253	5,160,192
Gross Property, Plant and Equipment (PP&E)	25,604,881	25,671,458	25,973,281	28,202,976	29,708,842
Accumulated Depreciation	14,982,120	16,084,847	17,088,325	17,981,558	19,047,565
Net Property, Plant and Equipment (PP&E)	10,622,761	9,586,611	8,884,956	10,221,418	10,661,277
<b>Total Unrestricted Assets</b>	<b>35,860,044</b>	<b>39,816,223</b>	<b>42,883,253</b>	<b>42,494,887</b>	<b>40,557,530</b>
<b>Total Current Liabilities</b>	<b>16,788,155</b>	<b>15,154,854</b>	<b>17,544,704</b>	<b>18,494,421</b>	<b>6,509,825</b>
Current Long Term Debt (LTD)	814,359	854,962	884,360	951,637	928,626
Accounts Payable and Accrued Expenses	3,507,702	3,523,778	3,753,788	4,166,726	4,042,960
Estimated Third Party Settlements	11,679,022	10,500,919	12,755,110	13,127,313	1,283,954
Due to Affiliate	787,072	275,195	151,446	248,745	254,285
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>17,428,663</b>	<b>17,351,653</b>	<b>19,161,531</b>	<b>20,084,995</b>	<b>28,102,703</b>
Long Term Debt	13,735,387	12,983,430	12,145,097	11,359,111	11,146,805
Estimated Third Party Settlements	†	†	†	†	8,383,059
Due to Affiliate	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	3,693,276	4,368,223	7,016,434	8,725,884	8,572,839
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>1,643,226</b>	<b>7,309,716</b>	<b>6,177,018</b>	<b>3,915,471</b>	<b>5,945,002</b>
<b>Total Liabilities &amp; Equity</b>	<b>35,860,044</b>	<b>39,816,223</b>	<b>42,883,253</b>	<b>42,494,887</b>	<b>40,557,530</b>
<b>Total Restricted Assets</b>	<b>281,821</b>	<b>612,255</b>	<b>737,925</b>	<b>601,032</b>	<b>531,296</b>
Cash and Investments	281,821	612,255	737,925	601,032	531,296
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>281,821</b>	<b>612,255</b>	<b>737,925</b>	<b>601,032</b>	<b>531,296</b>
<b>Total Restricted Fund Balance</b>	<b>281,821</b>	<b>612,255</b>	<b>737,925</b>	<b>601,032</b>	<b>531,296</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	242,702	557,409	675,463	530,890	460,754
Permanently Restricted Net Assets	39,119	54,846	62,462	70,142	70,542

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Acadia Hospital Corporation -- Bangor, Maine	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>57,618,593</b>	<b>60,055,491</b>	<b>61,198,680</b>	<b>78,282,068</b>	<b>84,560,940</b>
Gross Inpatient Service Revenue	38,129,721	39,143,785	36,526,205	46,634,321	49,071,606
Gross Outpatient Service Revenue	19,488,872	20,911,706	24,672,475	31,647,747	35,489,334
Free Care (Charity Care)	10,604,435	9,501,747	8,700,637	14,315,704	18,917,657
Bad Debt (Provision for Bad Debt)	2,357,178	2,059,814	2,073,516	2,654,322	3,090,087
Contractuals	5,997,009	5,249,582	9,531,027	16,653,740	16,120,568
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	(2,512,222)
Net Patient Service Revenue	38,659,971	43,244,348	40,893,500	44,658,302	48,944,850
Other Operating Revenue	1,959,018	2,011,104	1,871,169	2,077,867	1,831,701
<b>Total Operating Revenue</b>	<b>40,618,989</b>	<b>45,255,452</b>	<b>42,764,669</b>	<b>46,736,169</b>	<b>50,776,551</b>
<b>Total Operating Expenses</b>	<b>40,197,721</b>	<b>39,518,094</b>	<b>41,536,087</b>	<b>45,316,176</b>	<b>49,301,737</b>
Depreciation and Amortization	1,270,912	1,234,854	1,045,962	1,025,493	1,114,940
Interest	858,765	807,974	771,983	732,911	659,007
Advertising Expenses	*	*	*	*	16,326
Allowed Advertising Expenses	*	*	*	*	3,062
Non-Allowed Advertising Expenses	*	*	*	*	13,264
Salaries and Benefits	*	*	*	*	33,457,148
Other Operating Expenses	38,068,044	37,475,266	39,718,142	43,557,772	14,054,316
<b>Net Operating Income</b>	<b>421,268</b>	<b>5,737,358</b>	<b>1,228,582</b>	<b>1,419,993</b>	<b>1,474,814</b>
<b>Total Non-operating Revenue</b>	<b>419,434</b>	<b>355,371</b>	<b>208,442</b>	<b>458,207</b>	<b>48,120</b>
<b>Total Investment Income</b>	<b>419,434</b>	<b>355,371</b>	<b>208,442</b>	<b>458,207</b>	<b>48,120</b>
Interest and Dividends	420,285	355,144	206,122	457,558	426,980
Realized Gains/Losses on Sales of Securities	(851)	227	2,320	649	(378,860)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
<b>Excess of Revenue over Expenses</b>	<b>840,702</b>	<b>6,092,729</b>	<b>1,437,024</b>	<b>1,878,200</b>	<b>1,522,934</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>840,702</b>	<b>6,092,729</b>	<b>1,437,024</b>	<b>1,878,200</b>	<b>1,522,934</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>727,088</b>	<b>5,666,490</b>	<b>(1,132,698)</b>	<b>(2,261,547)</b>	<b>2,029,531</b>
Net Assets Released for Restrictions - Capital	30,462	23,760	36,591	245,765	123,342
Unrealized Gains/Losses on Investments	17,924	9,635	(25,827)	481,432	133,656
Minimum Pension Liability Adjustment	†	†	†	†	203,307
Transfers From/To Affiliates	(162,000)	(265,000)	(313,626)	(2,771,058)	44,970
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	(194,634)	(2,266,860)	(2,095,886)	1,322

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Acadia Hospital Corporation -- Bangor, Maine	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	.760	.902	.972	1.585	3.795
Current Ratio without Board Designated and Undesignated Investments	.353	.496	.460	.578	1.922
Days in Accounts Receivable	15.637	16.829	26.818	22.555	18.127
Acid Test	.108	.247	.230	.178	1.285
Days Cash on Hand, Current	17.038	35.751	36.311	27.063	63.387
Days Cash on Hand, Incl Board Designated & Undesignated Investments	81.178	94.283	117.271	180.554	155.727
Average Payment Period, Accounts Payable and Accrued Expenses	32.890	33.596	33.839	34.338	30.624
Average Payment Period, Current Liabilities	157.415	144.489	158.158	152.413	49.310
<b>Capital Structure</b>					
Equity Financing Ratio	.046	.184	.144	.092	.147
Fixed Asset Financing	1.293	1.354	1.367	1.111	1.046
Cash Flow Divided by Total Debt	.062	.225	.068	.075	.076
Cash Flow Divided by Total Debt with Operating Income Only	.049	.214	.062	.063	.075
Debt Service Coverage Total	1.821	5.015	2.001	2.249	2.047
Debt Service Coverage Total with Operating Income Only	1.564	4.796	1.873	1.965	2.017
<b>Profitability</b>					
Total Margin	.020	.134	.033	.040	.030
Operating Margin	.010	.127	.029	.030	.029
Non Operating Revenue Margin	.499	.058	.145	.244	.032
Return On Assets	.023	.153	.034	.044	.038
Return On Equity	.512	.834	.233	.480	.256
Markup	1.482	1.571	1.518	1.773	1.752
Deductible	.104	.087	.156	.213	.191
Markup Adjustment for Deductible	1.333	1.438	1.289	1.406	1.425
Reported Income Index	1.156	1.075	(1.269)	(.830)	.750
<b>Asset Efficiency</b>					
Total Asset Turnover	1.144	1.146	1.002	1.111	1.253
Fixed Asset Turnover	3.824	4.721	4.813	4.572	4.763
Average Age Plant Depreciation Only	11.788	13.026	16.337	17.535	17.084
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.086	(.017)	.051	.091	.088
Total Operating Revenue Growth	.067	.114	(.055)	.093	.086
Realized Gains Divided by Non-Operating Revenue	(.002)	.001	.011	.001	(7.873)
Realized Gains Divided by Net Income	(.001)	.000	.002	.000	(.249)
Long Term Debt to Equity	8.359	1.776	1.966	2.901	1.875

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Aroostook Medical Center, The (TAMC) -- Presque Isle, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>15,339,568</b>	<b>18,763,403</b>	<b>18,514,860</b>	<b>22,483,133</b>	<b>19,250,894</b>
Cash and Investment	925,337	2,609,078	3,641,368	4,119,590	2,177,263
Current Assets Whose Use is Limited	476,172	469,845	462,254	452,569	376,798
Net Patient Accounts Receivable	9,105,303	8,170,602	8,901,423	6,333,997	7,543,084
Due from Affiliates	†	76,522	92,661	53,416	8,925
Third Party Settlements Receivable	1,449,535	3,946,981	1,836,330	8,260,908	5,776,893
Other Accounts Receivable	910,103	847,062	853,676	654,707	846,428
Inventory	1,718,374	1,531,761	1,699,666	1,637,085	1,606,230
Other Current Assets	754,744	1,111,552	1,027,482	970,861	915,273
<b>Total Non-Current Assets</b>	<b>47,413,135</b>	<b>51,940,327</b>	<b>52,650,640</b>	<b>41,312,601</b>	<b>46,726,678</b>
Trustee Held Investments	†	2,531,127	2,676,506	3,319,902	3,267,620
Board Designated and Undesignated Investments	2,737,913	2,299,977	2,595,403	2,685,206	4,595,214
Due From Affiliates	27,528	5,390	10,377	1,428	43,271
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	15,638,051	18,231,803	18,520,053	6,067,708	10,123,812
Gross Property, Plant and Equipment (PP&E)	68,587,496	69,196,086	71,351,180	74,353,402	75,541,283
Accumulated Depreciation	39,577,853	40,324,056	42,502,879	45,115,045	46,844,522
Net Property, Plant and Equipment (PP&E)	29,009,643	28,872,030	28,848,301	29,238,357	28,696,761
<b>Total Unrestricted Assets</b>	<b>62,752,703</b>	<b>70,703,730</b>	<b>71,165,500</b>	<b>63,795,734</b>	<b>65,977,572</b>
<b>Total Current Liabilities</b>	<b>15,535,161</b>	<b>22,401,592</b>	<b>23,517,427</b>	<b>14,870,836</b>	<b>15,694,331</b>
Current Long Term Debt (LTD)	1,000,000	1,035,000	1,080,000	1,154,333	1,150,000
Accounts Payable and Accrued Expenses	11,744,196	10,809,335	11,179,642	8,398,991	10,038,952
Estimated Third Party Settlements	404,608	4,871,314	5,125,626	5,108,299	4,230,209
Due to Affiliates	2,386,357	5,685,943	6,132,159	209,213	275,170
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>17,253,207</b>	<b>17,659,770</b>	<b>16,748,586</b>	<b>16,313,318</b>	<b>18,021,262</b>
Long Term Debt	16,151,384	15,119,218	14,042,052	12,978,552	11,744,875
Estimated Third Party Settlements	†	†	†	†	2,988,812
Due to Affiliates	18,769	9,425	30,028	14,864	19,955
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	1,083,054	2,531,127	2,676,506	3,319,902	3,267,620
<b>Fund Balance Unrestricted</b>	<b>29,964,335</b>	<b>30,642,368</b>	<b>30,899,487</b>	<b>32,611,580</b>	<b>32,261,979</b>
<b>Total Liabilities &amp; Equity</b>	<b>62,752,703</b>	<b>70,703,730</b>	<b>71,165,500</b>	<b>63,795,734</b>	<b>65,977,572</b>
<b>Total Restricted Assets</b>	<b>1,914,687</b>	<b>2,072,395</b>	<b>1,703,911</b>	<b>1,522,969</b>	<b>1,678,811</b>
Cash and Investments	1,914,687	2,072,395	1,703,911	1,522,969	1,678,811
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>1,914,687</b>	<b>2,072,395</b>	<b>1,703,911</b>	<b>1,522,969</b>	<b>1,678,811</b>
<b>Total Restricted Fund Balance</b>	<b>1,914,687</b>	<b>2,072,395</b>	<b>1,703,911</b>	<b>1,522,969</b>	<b>1,678,811</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,237,972	1,395,680	1,027,196	846,254	1,002,096
Permanently Restricted Net Assets	676,715	676,715	676,715	676,715	676,715

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Aroostook Medical Center, The (TAMC) -- Presque Isle, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>179,428,241</b>	<b>184,795,464</b>	<b>187,005,213</b>	<b>199,474,883</b>	<b>206,070,315</b>
Gross Inpatient Service Revenue	68,917,879	70,049,931	62,714,229	69,343,147	69,655,328
Gross Outpatient Service Revenue	110,510,362	114,745,533	124,290,984	130,131,736	136,414,987
Free Care (Charity Care)	2,205,938	1,797,211	2,005,061	2,645,546	2,979,952
Bad Debt (Provision for Bad Debt)	3,127,807	3,718,854	2,970,533	2,773,415	3,098,758
Contractuals	87,775,486	89,314,682	90,725,866	99,583,456	105,086,261
Changes in Prior Year Estimated/Final Settlements	(1,300,000)	(870,000)	(235,000)	(261,000)	230,000
Net Patient Service Revenue	87,619,010	90,834,717	91,538,753	94,733,466	94,675,344
Other Operating Revenue	2,375,662	2,497,622	2,090,675	2,028,993	2,220,878
<b>Total Operating Revenue</b>	<b>89,994,672</b>	<b>93,332,339</b>	<b>93,629,428</b>	<b>96,762,459</b>	<b>96,896,222</b>
<b>Total Operating Expenses</b>	<b>89,728,148</b>	<b>92,965,447</b>	<b>94,743,693</b>	<b>95,858,769</b>	<b>96,939,376</b>
Depreciation and Amortization	3,762,585	3,724,046	3,939,902	3,694,544	3,643,301
Interest	839,116	1,038,956	949,416	765,481	591,915
Advertising Expenses	*	*	*	*	364,467
Allowed Advertising Expenses	*	*	*	*	35,838
Non-Allowed Advertising Expenses	*	*	*	*	328,629
Salaries and Benefits	*	*	*	*	60,854,362
Other Operating Expenses	85,126,447	88,202,445	89,854,375	91,398,744	31,485,331
<b>Net Operating Income</b>	<b>266,524</b>	<b>366,892</b>	<b>(1,114,265)</b>	<b>903,690</b>	<b>(43,154)</b>
<b>Total Non-operating Revenue</b>	<b>773,744</b>	<b>457,414</b>	<b>508,182</b>	<b>206,586</b>	<b>243,223</b>
<b>Total Investment Income</b>	<b>221,306</b>	<b>204,461</b>	<b>180,903</b>	<b>36,723</b>	<b>7,135</b>
Interest and Dividends	221,306	204,461	180,903	36,723	7,135
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	590,997	283,399	315,850	182,252	236,088
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	(38,559)	(30,446)	11,429	(12,389)	†
<b>Excess of Revenue over Expenses</b>	<b>1,040,268</b>	<b>824,306</b>	<b>(606,083)</b>	<b>1,110,276</b>	<b>200,069</b>
Extraordinary Gains/Losses	†	†	†	†	(503,553)
<b>Total Surplus/Deficit</b>	<b>1,040,268</b>	<b>824,306</b>	<b>(606,083)</b>	<b>1,110,276</b>	<b>(303,484)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>1,473,105</b>	<b>678,033</b>	<b>257,119</b>	<b>1,712,093</b>	<b>(349,601)</b>
Net Assets Released for Restrictions - Capital	432,837	453,727	364,633	85,605	247,279
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	(600,000)	498,569	516,212	(493,396)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	200,000

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Aroostook Medical Center, The (TAMC) -- Presque Isle, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.164	.940	.898	1.692	1.519
Current Ratio without Board Designated and Undesignated Investments	.987	.838	.787	1.512	1.227
Days in Accounts Receivable	37.931	32.832	35.493	24.404	29.081
Acid Test	.090	.137	.174	.307	.163
Days Cash on Hand, Current	5.951	12.593	16.495	18.107	9.992
Days Cash on Hand, Incl Board Designated & Undesignated Investments	17.576	22.000	26.928	28.742	27.970
Average Payment Period, Accounts Payable and Accrued Expenses	49.865	44.211	44.938	33.263	39.275
Average Payment Period, Current Liabilities	65.961	91.623	94.532	58.893	61.401
<b>Capital Structure</b>					
Equity Financing Ratio	.477	.433	.434	.511	.489
Fixed Asset Financing	.557	.524	.487	.444	.409
Cash Flow Divided by Total Debt	.146	.114	.083	.154	.114
Cash Flow Divided by Total Debt with Operating Income Only	.123	.102	.070	.147	.107
Debt Service Coverage Total	3.127	2.740	2.158	3.018	2.540
Debt Service Coverage Total with Operating Income Only	2.698	2.516	1.902	2.906	2.401
<b>Profitability</b>					
Total Margin	.011	.009	(.006)	.011	.002
Operating Margin	.003	.004	(.012)	.009	(.000)
Non Operating Revenue Margin	.744	.555	(.838)	.186	1.216
Return On Assets	.017	.012	(.009)	.017	.003
Return On Equity	.035	.027	(.020)	.034	.006
Markup	2.026	2.015	1.996	2.102	2.149
Deductible	.489	.483	.485	.499	.510
Markup Adjustment for Deductible	1.048	1.054	1.038	1.063	1.065
Reported Income Index	.706	1.216	(2.357)	.648	(.572)
<b>Asset Efficiency</b>					
Total Asset Turnover	1.446	1.327	1.323	1.520	1.472
Fixed Asset Turnover	3.102	3.233	3.246	3.309	3.377
Average Age Plant Depreciation Only	10.519	10.828	10.788	12.211	12.858
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.132	.036	.019	.012	.011
Total Operating Revenue Growth	.038	.037	†	.033	.001
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.539	.493	.454	.398	.364

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Blue Hill Memorial Hospital -- Blue Hill, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>4,769,471</b>	<b>5,330,952</b>	<b>8,961,906</b>	<b>7,266,370</b>	<b>4,972,542</b>
Cash and Investment	193,543	125,555	865,566	302,594	1,849,292
Current Assets Whose Use is Limited	88,722	91,684	90,831	94,207	461,940
Net Patient Accounts Receivable	3,845,719	3,484,942	4,002,179	3,799,383	1,430,518
Due from Affiliates	23,008	73,833	58,284	3,018	9,294
Third Party Settlements Receivable	†	991,079	3,238,165	2,574,346	509,785
Other Accounts Receivable	†	†	†	34,709	329,958
Inventory	258,101	277,041	207,346	131,551	170,356
Other Current Assets	360,378	286,818	499,535	326,562	211,399
<b>Total Non-Current Assets</b>	<b>22,000,642</b>	<b>21,957,399</b>	<b>20,183,908</b>	<b>19,496,136</b>	<b>19,898,999</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	12,649,099	12,939,945	10,502,788	6,697,532	6,473,581
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	111,430	72,371	68,118	3,316,701	4,796,528
Gross Property, Plant and Equipment (PP&E)	22,113,740	21,633,938	23,659,043	25,002,422	24,945,017
Accumulated Depreciation	12,873,627	12,688,855	14,046,041	15,520,519	16,316,127
Net Property, Plant and Equipment (PP&E)	9,240,113	8,945,083	9,613,002	9,481,903	8,628,890
<b>Total Unrestricted Assets</b>	<b>26,770,113</b>	<b>27,288,351</b>	<b>29,145,814</b>	<b>26,762,506</b>	<b>24,871,541</b>
<b>Total Current Liabilities</b>	<b>3,746,057</b>	<b>5,214,180</b>	<b>6,052,355</b>	<b>7,901,614</b>	<b>5,200,691</b>
Current Long Term Debt (LTD)	694,714	449,456	328,078	1,178,432	211,883
Accounts Payable and Accrued Expenses	2,247,691	2,510,749	2,498,879	2,979,788	3,186,998
Estimated Third Party Settlements	173,652	253,975	1,457,071	2,191,856	1,668,842
Due to Affiliates	†	†	1,048,278	1,551,538	132,968
Other Current Liabilities	630,000	2,000,000	720,049	†	†
<b>Total Non-current Liabilities</b>	<b>3,045,659</b>	<b>2,599,902</b>	<b>5,489,080</b>	<b>5,087,717</b>	<b>3,057,354</b>
Long Term Debt	3,045,659	2,599,902	3,633,435	2,458,508	2,309,812
Estimated Third Party Settlements	†	†	†	†	709,540
Due to Affiliates	†	†	1,855,645	2,300,000	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	109,203	38,002
Other Non-Current Liabilities	†	†	†	220,006	†
<b>Fund Balance Unrestricted</b>	<b>19,978,397</b>	<b>19,474,270</b>	<b>17,604,379</b>	<b>13,773,175</b>	<b>16,613,496</b>
<b>Total Liabilities &amp; Equity</b>	<b>26,770,113</b>	<b>27,288,352</b>	<b>29,145,814</b>	<b>26,762,506</b>	<b>24,871,541</b>
<b>Total Restricted Assets</b>	<b>1,027,160</b>	<b>1,008,895</b>	<b>836,826</b>	<b>340,180</b>	<b>630,481</b>
Cash and Investments	1,027,160	1,008,895	836,826	340,180	630,481
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>1,027,160</b>	<b>1,008,895</b>	<b>836,826</b>	<b>340,180</b>	<b>630,481</b>
<b>Total Restricted Fund Balance</b>	<b>1,027,160</b>	<b>1,008,895</b>	<b>836,826</b>	<b>340,180</b>	<b>630,481</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	775,019	756,754	584,685	88,039	150,285
Permanently Restricted Net Assets	252,141	252,141	252,141	252,141	480,196

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Blue Hill Memorial Hospital -- Blue Hill, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>36,923,796</b>	<b>38,402,139</b>	<b>44,643,905</b>	<b>44,330,709</b>	<b>45,557,062</b>
Gross Inpatient Service Revenue	7,905,194	8,317,563	9,625,101	9,818,526	10,834,831
Gross Outpatient Service Revenue	29,018,602	30,084,576	35,018,804	34,512,183	34,722,231
Free Care (Charity Care)	359,681	1,007,332	1,219,810	1,355,162	1,160,433
Bad Debt (Provision for Bad Debt)	1,544,731	1,303,751	1,558,288	2,374,729	1,726,717
Contractuals	11,788,988	11,611,211	14,867,635	13,336,726	13,282,056
Changes in Prior Year Estimated/Final Settlements	(153,000)	143,000	209,000	269,000	(2,537,571)
Net Patient Service Revenue	23,383,396	24,336,845	26,789,172	26,995,092	31,925,427
Other Operating Revenue	1,215,923	902,525	943,817	779,368	1,273,158
<b>Total Operating Revenue</b>	<b>24,599,319</b>	<b>25,239,370</b>	<b>27,732,989</b>	<b>27,774,460</b>	<b>33,198,585</b>
<b>Total Operating Expenses</b>	<b>24,742,808</b>	<b>27,107,667</b>	<b>29,110,065</b>	<b>31,936,003</b>	<b>30,317,244</b>
Depreciation and Amortization	1,345,904	1,313,659	1,439,102	1,478,388	1,381,568
Interest	274,678	294,064	352,584	279,599	179,012
Advertising Expenses	*	*	*	*	27,626
Allowed Advertising Expenses	*	*	*	*	27,626
Non-Allowed Advertising Expenses	*	*	*	*	†
Salaries and Benefits	*	*	*	*	17,369,717
Other Operating Expenses	23,122,226	25,499,944	27,318,379	30,178,016	11,359,321
<b>Net Operating Income</b>	<b>(143,489)</b>	<b>(1,868,297)</b>	<b>(1,377,076)</b>	<b>(4,161,543)</b>	<b>2,881,341</b>
<b>Total Non-operating Revenue</b>	<b>769,214</b>	<b>395,519</b>	<b>334,082</b>	<b>(368,825)</b>	<b>12,811</b>
<b>Total Investment Income</b>	<b>769,214</b>	<b>395,519</b>	<b>334,082</b>	<b>(368,825)</b>	<b>12,811</b>
Interest and Dividends	142,380	158,971	122,066	53,343	12,811
Realized Gains/Losses on Sales of Securities	626,834	236,548	212,016	(422,168)	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
<b>Excess of Revenue over Expenses</b>	<b>625,725</b>	<b>(1,472,778)</b>	<b>(1,042,994)</b>	<b>(4,530,368)</b>	<b>2,894,152</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>625,725</b>	<b>(1,472,778)</b>	<b>(1,042,994)</b>	<b>(4,530,368)</b>	<b>2,894,152</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>6,344,990</b>	<b>(504,127)</b>	<b>(1,869,891)</b>	<b>(3,831,204)</b>	<b>2,840,321</b>
Net Assets Released for Restrictions - Capital	136,740	133,658	160,395	364,484	73,344
Unrealized Gains/Losses on Investments	(31,518)	491,083	(410,951)	(476,516)	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	(85,500)	(183,221)	1,542,245	(127,175)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	5,614,043	429,410	(393,120)	(731,049)	†

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Blue Hill Memorial Hospital -- Blue Hill, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	4.650	3.504	3.216	1.767	2.201
Current Ratio without Board Designated and Undesignated Investments	1.273	1.022	1.481	.920	.956
Days in Accounts Receivable	60.029	52.267	54.529	51.371	16.355
Acid Test	.075	.042	.158	.050	.444
Days Cash on Hand, Current	4.403	3.074	12.616	4.755	29.154
Days Cash on Hand, Incl Board Designated & Undesignated Investments	201.734	186.182	151.155	85.018	110.813
Average Payment Period, Accounts Payable and Accrued Expenses	35.065	35.529	32.962	35.709	40.201
Average Payment Period, Current Liabilities	58.440	73.784	79.835	94.692	65.602
<b>Capital Structure</b>					
Equity Financing Ratio	.746	.714	.604	.515	.668
Fixed Asset Financing	.330	.291	.378	.259	.268
Cash Flow Divided by Total Debt	.290	(.020)	.034	(.235)	.518
Cash Flow Divided by Total Debt with Operating Income Only	.177	(.071)	.005	(.207)	.516
Debt Service Coverage Total	3.021	.136	.933	(4.562)	3.282
Debt Service Coverage Total with Operating Income Only	1.987	(.264)	.517	(3.955)	3.272
<b>Profitability</b>					
Total Margin	.025	(.057)	(.037)	(.165)	.087
Operating Margin	(.006)	(.074)	(.050)	(.150)	.087
Non Operating Revenue Margin	1.229	(.269)	(.320)	.081	.004
Return On Assets	.023	(.054)	(.036)	(.169)	.116
Return On Equity	.031	(.076)	(.059)	(.329)	.174
Markup	1.541	1.450	1.566	1.413	1.545
Deductible	.319	.302	.333	.301	.292
Markup Adjustment for Deductible	1.065	1.022	1.055	.995	1.107
Reported Income Index	.089	2.921	.558	1.182	1.019
<b>Asset Efficiency</b>					
Total Asset Turnover	.948	.939	.963	1.024	1.335
Fixed Asset Turnover	2.662	2.822	2.885	2.929	3.847
Average Age Plant Depreciation Only	9.565	9.659	9.760	10.498	11.810
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.035	.096	.074	.097	(.051)
Total Operating Revenue Growth	.085	.026	.099	.001	.195
Realized Gains Divided by Non-Operating Revenue	.815	.598	.635	1.145	†
Realized Gains Divided by Net Income	1.002	(.161)	(.203)	.093	†
Long Term Debt to Equity	.152	.134	.206	.178	.139

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Bridgton Hospital -- Bridgton, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>7,492,932</b>	<b>7,939,811</b>	<b>5,951,931</b>	<b>11,659,137</b>	<b>14,980,617</b>
Cash and Investment	†	84,098	436,855	3,205,678	6,669,646
Current Assets Whose Use is Limited	394,397	397,422	399,813	397,082	419,847
Net Patient Accounts Receivable	2,260,296	2,822,248	3,571,633	4,537,367	4,216,156
Due from Affiliates	25,624	23,648	22,271	37,822	20,357
Third Party Settlements Receivable	4,495,604	4,280,592	1,191,693	3,089,792	3,209,880
Other Accounts Receivable	†	†	†	†	†
Inventory	228,463	228,524	239,346	327,710	313,300
Other Current Assets	88,548	103,279	90,320	63,686	131,431
<b>Total Non-Current Assets</b>	<b>18,252,410</b>	<b>18,881,874</b>	<b>22,879,062</b>	<b>19,957,040</b>	<b>20,083,020</b>
Trustee Held Investments	695,656	715,256	734,857	754,457	774,058
Board Designated and Undesignated Investments	2,617,984	2,406,779	3,046,589	2,508,031	2,923,832
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	(208,574)	513,633	3,346,136	370,796	(22,711)
Gross Property, Plant and Equipment (PP&E)	28,339,827	29,193,107	30,538,261	31,308,282	32,360,518
Accumulated Depreciation	13,192,483	13,946,901	14,786,781	14,984,526	15,952,677
Net Property, Plant and Equipment (PP&E)	15,147,344	15,246,206	15,751,480	16,323,756	16,407,841
<b>Total Unrestricted Assets</b>	<b>25,745,342</b>	<b>26,821,685</b>	<b>28,830,993</b>	<b>31,616,177</b>	<b>35,063,637</b>
<b>Total Current Liabilities</b>	<b>2,604,006</b>	<b>2,634,918</b>	<b>2,571,696</b>	<b>2,816,512</b>	<b>3,220,067</b>
Current Long Term Debt (LTD)	852,470	356,501	369,740	530,073	538,172
Accounts Payable and Accrued Expenses	1,503,921	2,278,417	2,201,956	2,286,439	2,681,895
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	247,615	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>10,742,531</b>	<b>9,970,470</b>	<b>9,642,248</b>	<b>9,844,292</b>	<b>9,454,394</b>
Long Term Debt	10,325,835	9,528,772	9,174,049	9,355,600	8,990,281
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	416,696	441,698	468,199	488,692	464,113
<b>Fund Balance Unrestricted</b>	<b>12,398,805</b>	<b>14,216,297</b>	<b>16,617,049</b>	<b>18,955,373</b>	<b>22,389,176</b>
<b>Total Liabilities &amp; Equity</b>	<b>25,745,342</b>	<b>26,821,685</b>	<b>28,830,993</b>	<b>31,616,177</b>	<b>35,063,637</b>
<b>Total Restricted Assets</b>	<b>2,947,073</b>	<b>3,181,467</b>	<b>3,151,153</b>	<b>3,236,168</b>	<b>3,341,734</b>
Cash and Investments	2,783,974	3,039,501	3,039,175	3,137,716	2,857,587
Receivables	163,099	141,966	111,978	98,452	92,294
Other Assets	†	†	†	†	391,853
<b>Total Restricted Liabilities and Equity</b>	<b>2,947,073</b>	<b>3,181,467</b>	<b>3,151,153</b>	<b>3,236,168</b>	<b>3,341,734</b>
<b>Total Restricted Fund Balance</b>	<b>2,947,073</b>	<b>3,181,467</b>	<b>3,151,153</b>	<b>3,236,168</b>	<b>3,341,734</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,986,502	2,024,947	2,012,858	2,223,069	2,280,994
Permanently Restricted Net Assets	960,573	1,156,520	1,138,295	1,013,099	1,060,740

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Bridgton Hospital -- Bridgton, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>48,759,293</b>	<b>54,746,099</b>	<b>59,550,523</b>	<b>62,240,150</b>	<b>66,474,360</b>
Gross Inpatient Service Revenue	12,842,382	12,970,021	13,445,191	14,394,950	12,707,976
Gross Outpatient Service Revenue	35,916,911	41,776,078	46,105,332	47,845,200	53,766,384
Free Care (Charity Care)	721,576	1,047,970	826,777	1,116,919	1,472,781
Bad Debt (Provision for Bad Debt)	1,875,125	2,300,034	2,322,652	2,323,196	2,598,159
Contractuals	19,831,031	21,555,672	22,876,956	22,933,322	23,172,172
Changes in Prior Year Estimated/Final Settlements	†	†	(10,000)	†	†
Net Patient Service Revenue	26,331,561	29,842,423	33,534,138	35,866,713	39,231,248
Other Operating Revenue	417,467	436,560	438,881	428,793	468,847
<b>Total Operating Revenue</b>	<b>26,749,028</b>	<b>30,278,983</b>	<b>33,973,019</b>	<b>36,295,506</b>	<b>39,700,095</b>
<b>Total Operating Expenses</b>	<b>25,207,651</b>	<b>28,961,577</b>	<b>31,732,258</b>	<b>33,668,460</b>	<b>36,757,860</b>
Depreciation and Amortization	1,086,390	1,038,419	954,019	1,091,336	1,223,675
Interest	611,406	555,869	540,155	549,361	528,944
Advertising Expenses	*	*	*	*	204,011
Allowed Advertising Expenses	*	*	*	*	†
Non-Allowed Advertising Expenses	*	*	*	*	204,011
Salaries and Benefits	*	*	*	*	23,861,467
Other Operating Expenses	23,509,855	27,367,289	30,238,084	32,027,763	10,939,763
<b>Net Operating Income</b>	<b>1,541,377</b>	<b>1,317,406</b>	<b>2,240,761</b>	<b>2,627,046</b>	<b>2,942,235</b>
<b>Total Non-operating Revenue</b>	<b>407,359</b>	<b>740,701</b>	<b>213,667</b>	<b>(89,551)</b>	<b>296,950</b>
<b>Total Investment Income</b>	<b>265,284</b>	<b>430,533</b>	<b>150,389</b>	<b>(148,402)</b>	<b>185,761</b>
Interest and Dividends	265,284	137,353	148,110	82,309	72,717
Realized Gains/Losses on Sales of Securities	†	293,180	2,279	(230,711)	113,044
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	142,075	310,168	63,278	58,851	111,189
<b>Excess of Revenue over Expenses</b>	<b>1,948,736</b>	<b>2,058,107</b>	<b>2,454,428</b>	<b>2,537,495</b>	<b>3,239,185</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>1,948,736</b>	<b>2,058,107</b>	<b>2,454,428</b>	<b>2,537,495</b>	<b>3,239,185</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>1,595,729</b>	<b>1,817,492</b>	<b>2,400,752</b>	<b>2,338,324</b>	<b>3,433,803</b>
Net Assets Released for Restrictions - Capital	8,232	62,439	78,110	222,963	69,537
Unrealized Gains/Losses on Investments	(14,428)	(303,054)	(131,786)	(422,134)	125,081
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	(346,811)	†	†	†	†

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Bridgton Hospital -- Bridgton, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	3.883	3.927	3.499	5.030	5.560
Current Ratio without Board Designated and Undesignated Investments	2.877	3.013	2.314	4.140	4.652
Days in Accounts Receivable	31.332	34.519	38.875	46.175	39.226
Acid Test	.151	.183	.325	1.279	2.202
Days Cash on Hand, Current	5.968	6.294	9.922	40.366	72.822
Days Cash on Hand, Incl Board Designated & Undesignated Investments	45.583	37.755	46.052	68.466	102.855
Average Payment Period, Accounts Payable and Accrued Expenses	22.757	29.783	26.113	25.618	27.548
Average Payment Period, Current Liabilities	39.404	34.443	30.498	31.557	33.076
<b>Capital Structure</b>					
Equity Financing Ratio	.482	.530	.576	.600	.639
Fixed Asset Financing	.682	.625	.582	.573	.548
Cash Flow Divided by Total Debt	.227	.246	.279	.287	.352
Cash Flow Divided by Total Debt with Operating Income Only	.197	.187	.262	.294	.329
Debt Service Coverage Total	3.521	2.593	4.404	4.546	4.714
Debt Service Coverage Total with Operating Income Only	3.128	2.067	4.165	4.643	4.433
<b>Profitability</b>					
Total Margin	.072	.066	.072	.070	.081
Operating Margin	.058	.044	.066	.072	.074
Non Operating Revenue Margin	.209	.360	.087	(.035)	.092
Return On Assets	.076	.077	.085	.080	.092
Return On Equity	.157	.145	.148	.134	.145
Markup	1.951	1.905	1.890	1.861	1.821
Deductible	.407	.394	.384	.368	.349
Markup Adjustment for Deductible	1.164	1.161	1.170	1.180	1.191
Reported Income Index	1.396	1.132	1.022	1.085	.943
<b>Asset Efficiency</b>					
Total Asset Turnover	1.055	1.157	1.186	1.145	1.141
Fixed Asset Turnover	1.766	1.986	2.157	2.223	2.420
Average Age Plant Depreciation Only	12.143	13.431	15.499	13.730	13.037
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.095	.149	.096	.061	.092
Total Operating Revenue Growth	.090	.132	.122	.068	.094
Realized Gains Divided by Non-Operating Revenue	†	.396	.011	2.576	.381
Realized Gains Divided by Net Income	†	.142	.001	(.091)	.035
Long Term Debt to Equity	.833	.670	.552	.494	.402

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Calais Regional Hospital -- Calais, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>7,746,754</b>	<b>7,137,434</b>	<b>7,019,954</b>	<b>6,891,918</b>	<b>6,292,663</b>
Cash and Investment	38,209	262,510	700,671	2,004,383	330,536
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	3,605,144	2,944,492	3,025,929	3,696,157	4,131,471
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	3,381,953	3,170,831	2,510,622	291,015	1,174,844
Other Accounts Receivable	†	†	†	†	†
Inventory	†	†	†	†	†
Other Current Assets	721,448	759,601	782,732	900,363	655,812
<b>Total Non-Current Assets</b>	<b>23,454,079</b>	<b>22,504,954</b>	<b>22,354,206</b>	<b>21,414,215</b>	<b>21,339,028</b>
Trustee Held Investments	286,533	112,613	195,336	277,845	360,928
Board Designated and Undesignated Investments	69,881	601,667	1,634,413	1,675,835	2,056,043
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	172,086	144,514	91,085	28,229	454,395
Gross Property, Plant and Equipment (PP&E)	33,388,046	33,444,030	33,312,353	33,534,282	33,060,167
Accumulated Depreciation	10,462,467	11,797,870	12,878,981	14,101,976	14,592,505
Net Property, Plant and Equipment (PP&E)	22,925,579	21,646,160	20,433,372	19,432,306	18,467,662
<b>Total Unrestricted Assets</b>	<b>31,200,833</b>	<b>29,642,388</b>	<b>29,374,160</b>	<b>28,306,133</b>	<b>27,631,691</b>
<b>Total Current Liabilities</b>	<b>3,749,848</b>	<b>3,038,426</b>	<b>2,858,445</b>	<b>2,396,163</b>	<b>3,527,828</b>
Current Long Term Debt (LTD)	291,752	323,000	335,400	356,000	376,000
Accounts Payable and Accrued Expenses	3,101,096	2,715,426	2,523,045	2,013,114	3,095,572
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	357,000	†	†	27,049	56,256
<b>Total Non-current Liabilities</b>	<b>18,281,898</b>	<b>17,958,796</b>	<b>17,616,943</b>	<b>17,261,208</b>	<b>16,881,778</b>
Long Term Debt	18,280,152	17,958,796	17,616,943	17,261,208	16,881,778
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	1,746	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>9,169,087</b>	<b>8,645,166</b>	<b>8,898,772</b>	<b>8,648,762</b>	<b>7,222,085</b>
<b>Total Liabilities &amp; Equity</b>	<b>31,200,833</b>	<b>29,642,388</b>	<b>29,374,160</b>	<b>28,306,133</b>	<b>27,631,691</b>
<b>Total Restricted Assets</b>	<b>981,060</b>	<b>919,676</b>	<b>721,011</b>	<b>848,636</b>	<b>1,293,685</b>
Cash and Investments	721,369	792,730	693,659	835,508	1,289,403
Receivables	259,691	126,946	27,352	13,128	4,282
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>981,060</b>	<b>919,676</b>	<b>721,011</b>	<b>848,636</b>	<b>1,293,685</b>
<b>Total Restricted Fund Balance</b>	<b>981,060</b>	<b>919,676</b>	<b>721,011</b>	<b>848,636</b>	<b>1,293,685</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	299,952	169,731	161,667	163,783	788,279
Permanently Restricted Net Assets	681,108	749,945	559,344	684,853	505,406

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Calais Regional Hospital -- Calais, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>35,770,335</b>	<b>36,954,152</b>	<b>42,302,465</b>	<b>41,884,943</b>	<b>46,900,132</b>
Gross Inpatient Service Revenue	10,173,582	10,117,292	11,737,363	10,135,996	11,875,603
Gross Outpatient Service Revenue	25,596,753	26,836,860	30,565,102	31,748,947	35,024,529
Free Care (Charity Care)	318,103	317,937	272,167	565,993	712,067
Bad Debt (Provision for Bad Debt)	774,657	753,066	1,164,268	1,173,224	1,110,497
Contractuals	10,258,984	11,096,932	14,211,743	13,842,347	18,226,853
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	(116,500)
Net Patient Service Revenue	24,418,591	24,786,217	26,654,287	26,303,379	26,967,215
Other Operating Revenue	558,839	481,274	364,776	385,038	163,631
<b>Total Operating Revenue</b>	<b>24,977,430</b>	<b>25,267,491</b>	<b>27,019,063</b>	<b>26,688,417</b>	<b>27,130,846</b>
<b>Total Operating Expenses</b>	<b>23,992,610</b>	<b>25,977,636</b>	<b>26,858,195</b>	<b>27,055,797</b>	<b>28,550,660</b>
Depreciation and Amortization	1,079,797	1,475,632	1,316,719	1,288,903	1,299,642
Interest	430,311	978,255	942,959	915,616	896,532
Advertising Expenses	*	*	*	*	60,751
Allowed Advertising Expenses	*	*	*	*	23,897
Non-Allowed Advertising Expenses	*	*	*	*	36,854
Salaries and Benefits	*	*	*	*	14,061,579
Other Operating Expenses	22,482,502	23,523,749	24,598,517	24,851,278	12,232,156
<b>Net Operating Income</b>	<b>984,820</b>	<b>(710,145)</b>	<b>160,868</b>	<b>(367,380)</b>	<b>(1,419,814)</b>
<b>Total Non-operating Revenue</b>	<b>23,028</b>	<b>52,966</b>	<b>75,406</b>	<b>116,073</b>	<b>138,486</b>
<b>Total Investment Income</b>	<b>60,698</b>	<b>55,153</b>	<b>49,393</b>	<b>56,747</b>	<b>35,358</b>
Interest and Dividends	60,698	55,153	49,393	56,747	35,358
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(58,160)	(32,260)	(26,176)	(615)	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	20,490	30,073	52,189	59,941	103,128
<b>Excess of Revenue over Expenses</b>	<b>1,007,848</b>	<b>(657,179)</b>	<b>236,274</b>	<b>(251,307)</b>	<b>(1,281,328)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>1,007,848</b>	<b>(657,179)</b>	<b>236,274</b>	<b>(251,307)</b>	<b>(1,281,328)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>2,028,090</b>	<b>(523,919)</b>	<b>253,605</b>	<b>(250,010)</b>	<b>(1,067,299)</b>
Net Assets Released for Restrictions - Capital	1,003,656	132,600	19,300	†	200,000
Unrealized Gains/Losses on Investments	16,586	660	(1,969)	1,297	14,029
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Calais Regional Hospital -- Calais, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.085	2.547	3.028	3.576	2.367
Current Ratio without Board Designated and Undesignated Investments	2.066	2.349	2.456	2.876	1.784
Days in Accounts Receivable	53.888	43.360	41.437	51.290	55.919
Acid Test	.010	.086	.245	.836	.094
Days Cash on Hand, Current	.609	3.911	10.013	28.393	4.427
Days Cash on Hand, Incl Board Designated & Undesignated Investments	1.722	12.873	33.369	52.132	31.966
Average Payment Period, Accounts Payable and Accrued Expenses	49.400	40.451	36.056	28.517	41.462
Average Payment Period, Current Liabilities	59.735	45.263	40.849	33.943	47.252
<b>Capital Structure</b>					
Equity Financing Ratio	.294	.292	.303	.306	.261
Fixed Asset Financing	.797	.830	.862	.888	.914
Cash Flow Divided by Total Debt	.095	.039	.076	.053	.001
Cash Flow Divided by Total Debt with Operating Income Only	.094	.036	.072	.047	(.006)
Debt Service Coverage Total	2.836	1.415	1.972	1.561	.730
Debt Service Coverage Total with Operating Income Only	2.810	1.373	1.912	1.469	.620
<b>Profitability</b>					
Total Margin	.040	(.026)	.009	(.009)	(.047)
Operating Margin	.039	(.028)	.006	(.014)	(.052)
Non Operating Revenue Margin	.023	(.081)	.319	(.462)	(.108)
Return On Assets	.032	(.022)	.008	(.009)	(.046)
Return On Equity	.110	(.076)	.027	(.029)	(.177)
Markup	1.514	1.441	1.589	1.562	1.648
Deductible	.287	.300	.336	.330	.389
Markup Adjustment for Deductible	1.087	1.014	1.059	1.051	1.010
Reported Income Index	.497	1.254	.932	1.005	.898
<b>Asset Efficiency</b>					
Total Asset Turnover	.801	.854	.922	.947	.987
Fixed Asset Turnover	1.090	1.167	1.322	1.373	1.469
Average Age Plant Depreciation Only	9.689	7.995	9.781	10.941	11.228
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.167	.083	.034	.007	.055
Total Operating Revenue Growth	.191	.012	.069	(.012)	.017
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	1.994	2.077	1.980	1.996	2.338

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Cary Medical Center -- Caribou, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>8,120,366</b>	<b>10,176,905</b>	<b>9,611,646</b>	<b>7,967,390</b>	<b>8,816,831</b>
Cash and Investment	162,665	233,345	1,390,623	1,834,652	585,152
Current Assets Whose Use is Limited	3,655,884	3,633,647	†	†	†
Net Patient Accounts Receivable	1,849,131	3,098,508	3,408,599	3,103,681	3,982,392
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	†	1,146,627	3,290,468	1,414,861	2,631,997
Other Accounts Receivable	†	†	†	†	†
Inventory	†	†	†	†	†
Other Current Assets	2,452,686	2,064,778	1,521,956	1,614,196	1,617,290
<b>Total Non-Current Assets</b>	<b>14,708,843</b>	<b>12,112,731</b>	<b>16,053,314</b>	<b>15,881,071</b>	<b>13,456,090</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	5,343,290	2,962,959	5,200,086	6,137,590	4,866,999
Due From Affiliates	154,691	130,437	105,392	162,703	130,967
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	664,133	509,732	543,483	299,228	424,802
Gross Property, Plant and Equipment (PP&E)	29,458,159	29,987,082	31,288,208	30,004,539	30,041,634
Accumulated Depreciation	20,911,430	21,477,479	21,083,855	20,722,989	22,008,312
Net Property, Plant and Equipment (PP&E)	8,546,729	8,509,603	10,204,353	9,281,550	8,033,322
<b>Total Unrestricted Assets</b>	<b>22,829,209</b>	<b>22,289,636</b>	<b>25,664,960</b>	<b>23,848,461</b>	<b>22,272,921</b>
<b>Total Current Liabilities</b>	<b>4,858,732</b>	<b>4,811,050</b>	<b>6,018,759</b>	<b>5,733,580</b>	<b>4,879,595</b>
Current Long Term Debt (LTD)	500,364	467,919	721,596	787,784	794,981
Accounts Payable and Accrued Expenses	3,839,346	3,841,245	4,633,282	3,936,574	3,486,990
Estimated Third Party Settlements	200,335	†	†	534,956	†
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	318,687	501,886	663,881	474,266	597,624
<b>Total Non-current Liabilities</b>	<b>4,440,261</b>	<b>3,938,314</b>	<b>4,677,098</b>	<b>3,996,901</b>	<b>3,182,682</b>
Long Term Debt	3,982,991	3,515,072	4,273,095	3,612,136	2,817,155
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	457,270	423,242	404,003	384,765	365,527
<b>Fund Balance Unrestricted</b>	<b>13,530,216</b>	<b>13,540,272</b>	<b>14,969,103</b>	<b>14,117,980</b>	<b>14,210,644</b>
<b>Total Liabilities &amp; Equity</b>	<b>22,829,209</b>	<b>22,289,636</b>	<b>25,664,960</b>	<b>23,848,461</b>	<b>22,272,921</b>
<b>Total Restricted Assets</b>	<b>10,532</b>	<b>22,237</b>	<b>16,050</b>	<b>19,756</b>	<b>26,040</b>
Cash and Investments	10,532	22,237	16,050	19,756	26,040
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>10,532</b>	<b>22,237</b>	<b>16,050</b>	<b>19,756</b>	<b>26,040</b>
<b>Total Restricted Fund Balance</b>	<b>10,532</b>	<b>22,237</b>	<b>16,050</b>	<b>19,756</b>	<b>26,040</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	10,532	22,237	16,050	19,756	26,040
Permanently Restricted Net Assets	†	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Cary Medical Center -- Caribou, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>82,185,692</b>	<b>86,469,363</b>	<b>90,183,359</b>	<b>85,955,035</b>	<b>87,956,361</b>
Gross Inpatient Service Revenue	27,362,385	26,895,840	28,403,239	22,881,424	21,526,893
Gross Outpatient Service Revenue	54,823,307	59,573,523	61,780,120	63,073,611	66,429,468
Free Care (Charity Care)	1,034,739	1,122,783	703,062	1,115,624	1,237,339
Bad Debt (Provision for Bad Debt)	760,652	892,435	1,522,564	933,916	2,004,000
Contractuals	43,389,603	45,355,342	48,992,229	44,417,458	45,692,563
Changes in Prior Year Estimated/Final Settlements	†	475,000	(4,339,000)	(819,000)	20,000
Net Patient Service Revenue	37,000,698	38,623,803	43,304,504	40,307,037	39,002,459
Other Operating Revenue	3,188,081	3,162,937	3,029,810	2,918,862	3,099,778
<b>Total Operating Revenue</b>	<b>40,188,779</b>	<b>41,786,740</b>	<b>46,334,314</b>	<b>43,225,899</b>	<b>42,102,237</b>
<b>Total Operating Expenses</b>	<b>40,356,687</b>	<b>42,180,875</b>	<b>45,155,845</b>	<b>44,017,422</b>	<b>42,052,923</b>
Depreciation and Amortization	1,704,559	1,443,711	1,534,166	1,675,599	1,693,628
Interest	195,700	179,921	163,820	150,614	139,070
Advertising Expenses	*	*	*	*	262,645
Allowed Advertising Expenses	*	*	*	*	14,760
Non-Allowed Advertising Expenses	*	*	*	*	247,885
Salaries and Benefits	*	*	*	*	21,636,508
Other Operating Expenses	38,456,428	40,557,243	43,457,859	42,191,209	18,321,072
<b>Net Operating Income</b>	<b>(167,908)</b>	<b>(394,135)</b>	<b>1,178,469</b>	<b>(791,523)</b>	<b>49,314</b>
<b>Total Non-operating Revenue</b>	<b>381,158</b>	<b>452,503</b>	<b>131,428</b>	<b>67,233</b>	<b>29,899</b>
<b>Total Investment Income</b>	<b>367,050</b>	<b>422,584</b>	<b>114,897</b>	<b>46,591</b>	<b>(2,348)</b>
Interest and Dividends	367,050	422,584	113,708	17,822	(3,308)
Realized Gains/Losses on Sales of Securities	†	†	1,189	28,769	960
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	14,108	29,919	16,531	20,642	32,247
<b>Excess of Revenue over Expenses</b>	<b>213,250</b>	<b>58,368</b>	<b>1,309,897</b>	<b>(724,290)</b>	<b>79,213</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>213,250</b>	<b>58,368</b>	<b>1,309,897</b>	<b>(724,290)</b>	<b>79,213</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>243,744</b>	<b>205,211</b>	<b>1,447,677</b>	<b>(833,341)</b>	<b>106,091</b>
Net Assets Released for Restrictions - Capital	15,199	4,165	5,361	1,260	30,891
Unrealized Gains/Losses on Investments	15,295	142,678	132,419	(110,311)	(4,013)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Cary Medical Center -- Caribou, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.771	2.731	2.461	2.460	2.804
Current Ratio without Board Designated and Undesignated Investments	1.671	2.115	1.597	1.390	1.807
Days in Accounts Receivable	18.241	29.281	28.730	28.105	37.269
Acid Test	.786	.804	.231	.320	.120
Days Cash on Hand, Current	36.059	34.648	11.636	15.815	5.292
Days Cash on Hand, Incl Board Designated & Undesignated Investments	86.517	61.196	55.147	68.723	49.308
Average Payment Period, Accounts Payable and Accrued Expenses	36.256	34.417	38.769	33.935	31.536
Average Payment Period, Current Liabilities	45.882	43.106	50.361	49.425	44.130
<b>Capital Structure</b>					
Equity Financing Ratio	.593	.607	.583	.592	.638
Fixed Asset Financing	.466	.413	.419	.389	.351
Cash Flow Divided by Total Debt	.206	.172	.266	.098	.220
Cash Flow Divided by Total Debt with Operating Income Only	.165	.120	.254	.091	.216
Debt Service Coverage Total	3.086	2.472	4.761	1.263	2.063
Debt Service Coverage Total with Operating Income Only	2.530	1.807	4.553	1.186	2.031
<b>Profitability</b>					
Total Margin	.005	.001	.028	(.017)	.002
Operating Margin	(.004)	(.009)	.025	(.018)	.001
Non Operating Revenue Margin	1.787	7.753	.100	(.093)	.377
Return On Assets	.009	.003	.051	(.030)	.004
Return On Equity	.016	.004	.088	(.051)	.006
Markup	2.115	2.125	2.064	2.019	2.165
Deductible	.528	.525	.543	.517	.519
Markup Adjustment for Deductible	1.040	1.050	.979	1.010	1.079
Reported Income Index	.933	5.804	.917	.851	.855
<b>Asset Efficiency</b>					
Total Asset Turnover	1.777	1.895	1.810	1.815	1.892
Fixed Asset Turnover	4.702	4.911	4.541	4.657	5.241
Average Age Plant Depreciation Only	12.268	14.877	13.743	12.368	12.995
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.058	.045	.071	(.025)	(.045)
Total Operating Revenue Growth	.022	.040	.109	(.067)	(.026)
Realized Gains Divided by Non-Operating Revenue	†	†	.009	.428	.032
Realized Gains Divided by Net Income	†	†	.001	(.040)	.012
Long Term Debt to Equity	.294	.260	.285	.256	.198

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Central Maine Medical Center -- Lewiston, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>67,634,318</b>	<b>74,051,303</b>	<b>51,207,849</b>	<b>67,253,231</b>	<b>105,595,088</b>
Cash and Investment	14,576,550	11,338,019	3,176,255	2,969,278	3,348,579
Current Assets Whose Use is Limited	3,451,815	3,966,730	3,951,227	3,952,008	34,043,289
Net Patient Accounts Receivable	17,694,740	21,672,017	27,425,518	32,071,969	37,175,914
Due from Affiliates	115,018	115,701	103,187	159,624	72,632
Third Party Settlements Receivable	25,465,832	31,173,207	10,615,311	22,127,402	26,403,893
Other Accounts Receivable	†	†	†	†	†
Inventory	2,157,556	2,866,931	2,888,826	2,833,123	2,963,070
Other Current Assets	4,172,807	2,918,698	3,047,525	3,139,827	1,587,711
<b>Total Non-Current Assets</b>	<b>121,447,059</b>	<b>129,841,072</b>	<b>165,084,238</b>	<b>160,510,336</b>	<b>185,932,723</b>
Trustee Held Investments	14,921,008	13,772,656	9,562,221	9,704,066	11,782,143
Board Designated and Undesignated Investments	†	†	†	†	†
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	5,395,512	6,175,314	37,779,299	27,167,322	38,631,015
Gross Property, Plant and Equipment (PP&E)	203,692,580	222,534,525	242,001,859	260,558,246	286,528,102
Accumulated Depreciation	102,562,041	112,641,423	124,259,141	136,919,298	151,008,537
Net Property, Plant and Equipment (PP&E)	101,130,539	109,893,102	117,742,718	123,638,948	135,519,565
<b>Total Unrestricted Assets</b>	<b>189,081,377</b>	<b>203,892,375</b>	<b>216,292,087</b>	<b>227,763,567</b>	<b>291,527,811</b>
<b>Total Current Liabilities</b>	<b>21,244,840</b>	<b>23,914,291</b>	<b>35,531,703</b>	<b>35,242,541</b>	<b>76,605,033</b>
Current Long Term Debt (LTD)	2,718,464	2,816,847	3,140,317	3,725,853	3,978,967
Accounts Payable and Accrued Expenses	18,526,376	21,097,444	20,629,534	22,940,848	34,267,825
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	11,761,852	8,575,840	38,358,241
<b>Total Non-current Liabilities</b>	<b>92,290,718</b>	<b>99,385,686</b>	<b>97,772,487</b>	<b>105,370,980</b>	<b>137,883,338</b>
Long Term Debt	84,553,682	89,466,017	89,785,694	98,031,578	129,895,322
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	1,373,232	1,633,142	1,590,552	1,617,687	1,570,392
Accrued Pension and Post Retiree Health Benefits	4,773,861	6,601,187	4,609,781	3,840,067	4,493,271
Other Non-Current Liabilities	1,589,943	1,685,340	1,786,460	1,881,648	1,924,353
<b>Fund Balance Unrestricted</b>	<b>75,545,819</b>	<b>80,592,398</b>	<b>82,987,897</b>	<b>87,150,046</b>	<b>77,039,440</b>
<b>Total Liabilities &amp; Equity</b>	<b>189,081,377</b>	<b>203,892,375</b>	<b>216,292,087</b>	<b>227,763,567</b>	<b>291,527,811</b>
<b>Total Restricted Assets</b>	<b>13,862,769</b>	<b>15,147,589</b>	<b>14,806,605</b>	<b>13,323,117</b>	<b>18,829,145</b>
Cash and Investments	13,862,769	14,647,090	14,311,240	12,828,504	18,829,145
Receivables	†	†	†	†	†
Other Assets	†	500,499	495,365	494,613	†
<b>Total Restricted Liabilities and Equity</b>	<b>3,860,769</b>	<b>15,147,589</b>	<b>14,806,605</b>	<b>13,323,117</b>	<b>18,829,145</b>
<b>Total Restricted Fund Balance</b>	<b>3,860,769</b>	<b>15,147,589</b>	<b>14,806,605</b>	<b>13,323,117</b>	<b>18,823,727</b>
Total Liabilities	†	†	†	†	5,418
Temporarily Restricted Net Assets	2,749,381	3,007,425	1,678,602	520,499	2,476,697
Permanently Restricted Net Assets	1,111,388	12,140,164	13,128,003	12,802,618	16,347,030

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Central Maine Medical Center -- Lewiston, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>391,254,167</b>	<b>434,315,385</b>	<b>482,248,949</b>	<b>551,343,474</b>	<b>597,614,776</b>
Gross Inpatient Service Revenue	209,785,151	221,089,799	236,252,181	257,740,517	267,169,965
Gross Outpatient Service Revenue	181,469,016	213,225,586	245,996,768	293,602,957	330,444,811
Free Care (Charity Care)	7,078,574	7,838,054	8,725,668	11,164,718	16,542,355
Bad Debt (Provision for Bad Debt)	8,100,422	9,335,647	11,001,563	12,318,875	13,409,215
Contractuals	173,418,491	188,764,689	218,170,687	257,032,782	275,842,602
Changes in Prior Year Estimated/Final Settlements	(95,443)	†	(86,394)	†	†
Net Patient Service Revenue	202,752,123	228,376,995	244,437,425	270,827,099	291,820,604
Other Operating Revenue	5,879,471	7,692,483	8,923,714	9,233,920	11,393,722
<b>Total Operating Revenue</b>	<b>208,631,594</b>	<b>236,069,478</b>	<b>253,361,139</b>	<b>280,061,019</b>	<b>303,214,326</b>
<b>Total Operating Expenses</b>	<b>202,788,433</b>	<b>233,293,950</b>	<b>252,928,177</b>	<b>276,176,439</b>	<b>307,933,595</b>
Depreciation and Amortization	11,873,415	12,622,403	13,281,682	14,467,997	17,746,038
Interest	4,389,783	3,882,784	4,957,742	4,240,062	4,212,541
Advertising Expenses	*	*	*	*	1,585,432
Allowed Advertising Expenses	*	*	*	*	†
Non-Allowed Advertising Expenses	*	*	*	*	1,585,432
Salaries and Benefits	*	*	*	*	180,934,163
Other Operating Expenses	186,525,235	216,788,763	234,688,753	257,468,380	103,455,421
<b>Net Operating Income</b>	<b>5,843,161</b>	<b>2,775,528</b>	<b>432,962</b>	<b>3,884,580</b>	<b>(4,719,269)</b>
<b>Total Non-operating Revenue</b>	<b>139,989</b>	<b>1,007,338</b>	<b>906,411</b>	<b>483,032</b>	<b>148,700</b>
<b>Total Investment Income</b>	<b>362,935</b>	<b>549,611</b>	<b>333,674</b>	<b>24,238</b>	<b>127,315</b>
Interest and Dividends	294,288	531,778	342,942	13,507	94,570
Realized Gains/Losses on Sales of Securities	68,647	17,833	(9,268)	10,731	32,745
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	269,292	457,727	252,492	203,241	26,305
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	(492,238)	†	320,245	255,553	(4,920)
<b>Excess of Revenue over Expenses</b>	<b>5,983,150</b>	<b>3,782,866</b>	<b>1,339,373</b>	<b>4,367,612</b>	<b>(4,570,569)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>5,983,150</b>	<b>3,782,866</b>	<b>1,339,373</b>	<b>4,367,612</b>	<b>(4,570,569)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>4,511,275</b>	<b>5,046,579</b>	<b>2,395,500</b>	<b>4,162,149</b>	<b>(4,221,352)</b>
Net Assets Released for Restrictions - Capital	156,091	1,131,469	838,737	28,323	76,771
Unrealized Gains/Losses on Investments	(304,677)	132,244	217,390	(233,786)	272,446
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	(1,323,289)	†	†	†	†

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Central Maine Medical Center -- Lewiston, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	3.184	3.097	1.441	1.908	1.378
Current Ratio without Board Designated and Undesignated Investments	3.184	3.097	1.441	1.908	1.378
Days in Accounts Receivable	31.855	34.637	40.952	43.224	46.498
Acid Test	.849	.640	.201	.196	.488
Days Cash on Hand, Current	34.467	25.315	10.856	9.653	47.032
Days Cash on Hand, Incl Board Designated & Undesignated Investments	34.467	25.315	10.856	9.653	47.032
Average Payment Period, Accounts Payable and Accrued Expenses	35.420	34.896	31.420	31.995	43.102
Average Payment Period, Current Liabilities	40.617	39.555	54.118	49.152	96.354
<b>Capital Structure</b>					
Equity Financing Ratio	.400	.395	.384	.383	.264
Fixed Asset Financing	.836	.814	.763	.793	.958
Cash Flow Divided by Total Debt	.157	.133	.110	.134	.061
Cash Flow Divided by Total Debt with Operating Income Only	.156	.125	.103	.131	.061
Debt Service Coverage Total	3.400	3.073	2.518	3.127	2.190
Debt Service Coverage Total with Operating Income Only	3.378	2.921	2.402	3.061	2.172
<b>Profitability</b>					
Total Margin	.029	.016	.005	.016	(.015)
Operating Margin	.028	.012	.002	.014	(.016)
Non Operating Revenue Margin	.023	.266	.677	.111	(.033)
Return On Assets	.032	.019	.006	.019	(.016)
Return On Equity	.079	.047	.016	.050	(.059)
Markup	1.958	1.895	1.942	2.030	1.978
Deductible	.443	.435	.452	.466	.462
Markup Adjustment for Deductible	1.103	1.086	1.079	1.099	1.082
Reported Income Index	1.326	.750	.559	1.049	.452
<b>Asset Efficiency</b>					
Total Asset Turnover	1.104	1.163	1.176	1.232	1.041
Fixed Asset Turnover	2.063	2.148	2.152	2.265	2.237
Average Age Plant Depreciation Only	8.638	8.924	9.356	9.464	8.509
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.125	.150	.084	.092	.115
Total Operating Revenue Growth	.070	.132	.073	.105	.083
Realized Gains Divided by Non-Operating Revenue	.490	.018	(.010)	.022	.220
Realized Gains Divided by Net Income	.011	.005	(.007)	.002	(.007)
Long Term Debt to Equity	1.119	1.110	1.082	1.125	1.686

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Charles A. Dean Memorial Hospital -- Greenville, Me..	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>1,623,672</b>	<b>1,828,634</b>	<b>2,170,544</b>	<b>2,679,841</b>	<b>2,250,317</b>
Cash and Investment	523,918	280,760	479,239	783,582	837,776
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	698,991	754,081	510,580	508,469	757,324
Due from Affiliates	4,577	26,043	†	37,022	22,120
Third Party Settlements Receivable	225,922	446,918	783,769	948,059	206,886
Other Accounts Receivable	†	121,751	167,005	146,807	145,726
Inventory	112,612	157,327	188,526	225,101	239,113
Other Current Assets	57,652	41,754	41,425	30,801	41,372
<b>Total Non-Current Assets</b>	<b>6,618,062</b>	<b>4,074,407</b>	<b>4,084,969</b>	<b>4,025,721</b>	<b>4,383,750</b>
Trustee Held Investments	†	3,825	9,098	1,381	7,133
Board Designated and Undesignated Investments	71,431	110,204	127,801	153,059	176,660
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	686,515	1,024,244	1,125,057	654,718	1,097,791
Gross Property, Plant and Equipment (PP&E)	5,860,422	6,831,022	7,096,875	7,859,289	8,172,139
Accumulated Depreciation	306	3,894,888	4,273,862	4,642,726	5,069,973
Net Property, Plant and Equipment (PP&E)	5,860,116	2,936,134	2,823,013	3,216,563	3,102,166
<b>Total Unrestricted Assets</b>	<b>8,241,734</b>	<b>5,903,041</b>	<b>6,255,513</b>	<b>6,705,562</b>	<b>6,634,067</b>
<b>Total Current Liabilities</b>	<b>3,559,969</b>	<b>3,682,265</b>	<b>3,855,999</b>	<b>4,189,574</b>	<b>3,548,186</b>
Current Long Term Debt (LTD)	553,306	108,339	135,317	144,047	71,007
Accounts Payable and Accrued Expenses	897,936	992,184	1,001,380	1,070,445	963,716
Estimated Third Party Settlements	1,470,847	1,538,008	1,809,047	2,191,704	1,981,081
Due to Affiliates	141,140	78,263	148,459	72,464	62,646
Other Current Liabilities	496,740	965,471	761,796	710,914	469,736
<b>Total Non-current Liabilities</b>	<b>863,869</b>	<b>1,293,675</b>	<b>1,598,542</b>	<b>1,639,992</b>	<b>2,252,182</b>
Long Term Debt	333,389	654,007	606,096	462,043	392,841
Estimated Third Party Settlements	†	†	†	†	630,969
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	530,480	639,668	992,446	1,177,949	1,228,372
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>252,377</b>	<b>927,101</b>	<b>800,972</b>	<b>875,996</b>	<b>833,699</b>
<b>Total Liabilities &amp; Equity</b>	<b>4,676,215</b>	<b>5,903,041</b>	<b>6,255,513</b>	<b>6,705,562</b>	<b>6,634,067</b>
<b>Total Restricted Assets</b>	<b>1,406,779</b>	<b>952,385</b>	<b>880,835</b>	<b>846,736</b>	<b>711,142</b>
Cash and Investments	1,037,167	576,177	587,442	591,708	647,520
Receivables	369,612	376,208	293,393	255,028	63,622
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>1,406,779</b>	<b>952,385</b>	<b>880,835</b>	<b>846,736</b>	<b>711,142</b>
<b>Total Restricted Fund Balance</b>	<b>1,406,779</b>	<b>952,385</b>	<b>880,835</b>	<b>846,736</b>	<b>711,142</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,066,081	611,687	534,983	498,384	362,790
Permanently Restricted Net Assets	340,698	340,698	345,852	348,352	348,352

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Charles A. Dean Memorial Hospital -- Greenville, Me..	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>11,418,044</b>	<b>13,191,027</b>	<b>15,905,898</b>	<b>17,537,064</b>	<b>18,516,635</b>
Gross Inpatient Service Revenue	3,429,399	4,070,295	4,362,990	4,935,240	5,235,035
Gross Outpatient Service Revenue	7,988,645	9,120,732	11,542,908	12,601,824	13,281,600
Free Care (Charity Care)	293,120	437,874	398,321	395,616	543,615
Bad Debt (Provision for Bad Debt)	233,551	312,206	444,746	542,986	368,815
Contractuals	2,618,119	2,744,903	3,522,172	4,650,715	5,566,705
Changes in Prior Year Estimated/Final Settlements	(472,808)	(546,564)	(341,993)	(503,329)	(407,567)
Net Patient Service Revenue	8,746,062	10,242,608	11,882,652	12,451,076	12,445,067
Other Operating Revenue	187,704	217,520	349,780	237,591	227,897
<b>Total Operating Revenue</b>	<b>8,933,766</b>	<b>10,460,128</b>	<b>12,232,432</b>	<b>12,688,667</b>	<b>12,672,964</b>
<b>Total Operating Expenses</b>	<b>8,839,435</b>	<b>10,508,896</b>	<b>12,219,749</b>	<b>13,176,995</b>	<b>13,039,301</b>
Depreciation and Amortization	331,680	343,798	378,974	407,972	448,846
Interest	98,535	100,751	99,935	64,891	43,859
Advertising Expenses	*	*	*	*	28,051
Allowed Advertising Expenses	*	*	*	*	†
Non-Allowed Advertising Expenses	*	*	*	*	28,051
Salaries and Benefits	*	*	*	*	8,642,310
Other Operating Expenses	8,409,220	10,064,347	11,740,840	12,704,132	3,876,235
<b>Net Operating Income</b>	<b>94,331</b>	<b>(48,768)</b>	<b>12,683</b>	<b>(488,328)</b>	<b>(366,337)</b>
<b>Total Non-operating Revenue</b>	<b>61,026</b>	<b>57,152</b>	<b>31,257</b>	<b>(14,064)</b>	<b>29,379</b>
<b>Total Investment Income</b>	<b>61,026</b>	<b>56,422</b>	<b>30,306</b>	<b>(14,064)</b>	<b>29,379</b>
Interest and Dividends	61,026	57,694	37,116	(293)	34,439
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	(1,272)	(6,810)	(13,771)	(5,060)
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	730	951	†	†
<b>Excess of Revenue over Expenses</b>	<b>155,357</b>	<b>8,384</b>	<b>43,940</b>	<b>(502,392)</b>	<b>(336,958)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>155,357</b>	<b>8,384</b>	<b>43,940</b>	<b>(502,392)</b>	<b>(336,958)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>461,974</b>	<b>674,724</b>	<b>(126,128)</b>	<b>75,023</b>	<b>(42,297)</b>
Net Assets Released for Restrictions - Capital	303,127	737,070	106,202	306,479	218,198
Unrealized Gains/Losses on Investments	3,490	4,676	(10,156)	21,790	2,647
Minimum Pension Liability Adjustment	†	(24,406)	(278,192)	(288,705)	(53,061)
Transfers From/To Affiliates	†	(56,000)	(672)	537,052	125,968
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	5,000	12,750	799	909

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Charles A. Dean Memorial Hospital -- Greenville, Me..	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	.476	.527	.596	.676	.684
Current Ratio without Board Designated and Undesignated Investments	.456	.497	.563	.640	.634
Days in Accounts Receivable	29.171	26.872	15.684	14.906	22.211
Acid Test	.147	.076	.124	.187	.236
Days Cash on Hand, Current	22.477	10.081	14.773	22.399	24.287
Days Cash on Hand, Incl Board Designated & Undesignated Investments	25.542	14.038	18.712	26.774	29.409
Average Payment Period, Accounts Payable and Accrued Expenses	38.523	35.627	30.868	30.598	27.938
Average Payment Period, Current Liabilities	152.730	132.220	118.864	119.758	102.863
<b>Capital Structure</b>					
Equity Financing Ratio	.031	.157	.128	.131	.126
Fixed Asset Financing	.057	.223	.215	.144	.127
Cash Flow Divided by Total Debt	.110	.071	.078	(.016)	.019
Cash Flow Divided by Total Debt with Operating Income Only	.096	.059	.072	(.014)	.014
Debt Service Coverage Total	2.788	.692	2.510	(.147)	.829
Debt Service Coverage Total with Operating Income Only	2.497	.605	2.360	(.077)	.673
<b>Profitability</b>					
Total Margin	.017	.001	.004	(.040)	(.027)
Operating Margin	.011	(.005)	.001	(.038)	(.029)
Non Operating Revenue Margin	.393	6.817	.711	.028	(.087)
Return On Assets	.019	.001	.007	(.075)	(.051)
Return On Equity	.616	.009	.055	(.574)	(.404)
Markup	1.313	1.276	1.330	1.349	1.438
Deductible	.229	.208	.221	.265	.301
Markup Adjustment for Deductible	1.017	1.015	1.042	.996	1.011
Reported Income Index	.336	.012	(.348)	(6.696)	7.966
<b>Asset Efficiency</b>					
Total Asset Turnover	1.091	1.782	1.960	1.890	1.915
Fixed Asset Turnover	1.525	3.563	4.333	3.945	4.085
Average Age Plant Depreciation Only	.001	11.329	11.277	11.380	11.296
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.118	.189	.163	.078	(.010)
Total Operating Revenue Growth	.234	.171	.169	.037	(.001)
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	1.321	.705	.757	.527	.471

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Down East Community Hospital -- Machias, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>9,523,852</b>	<b>7,777,581</b>	<b>11,228,851</b>	<b>11,739,957</b>	<b>10,866,583</b>
Cash and Investment	2,153,405	2,771,081	2,526,956	6,553,741	5,954,275
Current Assets Whose Use is Limited	376,603	1,308,418	1,377,697	1,425,620	413,218
Net Patient Accounts Receivable	1,844,478		2,443,266	2,629,492	3,514,832
Due from Affiliates	†	1,942,611	†	†	†
Third Party Settlements Receivable	4,087,679	775,120	4,120,245	†	†
Other Accounts Receivable	296,069	237,627	63,296	306,035	136,757
Inventory	547,131	489,644	480,197	466,739	492,416
Other Current Assets	218,487	253,080	217,194	358,330	355,085
<b>Total Non-Current Assets</b>	<b>12,545,260</b>	<b>16,862,354</b>	<b>14,167,995</b>	<b>13,533,517</b>	<b>14,629,005</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	1,162,883	1,295,862	812,150	1,122,975	1,312,335
Due From Affiliates	435,840	321,932	262,017	218,449	174,957
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	95,594	4,390,325	2,061,799	104,540	92,238
Gross Property, Plant and Equipment (PP&E)	21,336,815	22,216,466	23,282,497	25,341,190	26,300,347
Accumulated Depreciation	10,485,872	11,362,231	12,250,468	13,253,637	13,250,872
Net Property, Plant and Equipment (PP&E)	10,850,943	10,854,235	11,032,029	12,087,553	13,049,475
<b>Total Unrestricted Assets</b>	<b>22,069,112</b>	<b>24,639,935</b>	<b>25,396,846</b>	<b>25,273,474</b>	<b>25,495,588</b>
<b>Total Current Liabilities</b>	<b>3,864,002</b>	<b>3,471,572</b>	<b>2,887,636</b>	<b>3,715,782</b>	<b>5,514,887</b>
Current Long Term Debt (LTD)	470,784	524,955	505,800	651,509	695,886
Accounts Payable and Accrued Expenses	2,386,218	2,946,617	2,381,836	2,647,195	2,515,375
Estimated Third Party Settlements	1,007,000	†	†	417,078	2,303,626
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>6,326,749</b>	<b>6,749,378</b>	<b>7,931,733</b>	<b>7,557,587</b>	<b>6,997,959</b>
Long Term Debt	6,326,749	6,749,378	6,540,068	6,366,402	5,871,688
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	1,391,665	1,191,185	1,126,271
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>11,878,362</b>	<b>14,418,895</b>	<b>14,577,477</b>	<b>14,000,105</b>	<b>12,982,742</b>
<b>Total Liabilities &amp; Equity</b>	<b>22,069,113</b>	<b>24,639,845</b>	<b>25,396,846</b>	<b>25,273,474</b>	<b>25,495,588</b>
<b>Total Restricted Assets</b>	<b>351,115</b>	<b>443,030</b>	<b>463,231</b>	<b>404,160</b>	<b>403,054</b>
Cash and Investments	351,115	351,148	351,169	351,192	351,211
Receivables	†	91,882	112,062	52,968	51,843
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>351,115</b>	<b>443,030</b>	<b>463,231</b>	<b>404,160</b>	<b>403,054</b>
<b>Total Restricted Fund Balance</b>	<b>351,115</b>	<b>443,030</b>	<b>463,231</b>	<b>404,160</b>	<b>403,054</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	8,780	100,695	120,896	61,825	60,719
Permanently Restricted Net Assets	342,335	342,335	342,335	342,335	342,335

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Down East Community Hospital -- Machias, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>49,263,482</b>	<b>51,098,930</b>	<b>48,976,930</b>	<b>49,102,639</b>	<b>55,273,517</b>
Gross Inpatient Service Revenue	13,799,124	14,424,681	13,023,636	10,271,200	11,475,082
Gross Outpatient Service Revenue	35,464,358	36,674,249	35,953,294	38,831,439	43,798,435
Free Care (Charity Care)	945,118	1,173,094	1,209,626	1,657,540	1,969,766
Bad Debt (Provision for Bad Debt)	773,069	973,710	797,196	847,893	1,347,971
Contractuals	18,746,490	17,859,783	15,687,332	15,019,049	18,758,466
Changes in Prior Year Estimated/Final Settlements	(928,000)	(998,000)	(1,533,000)	(1,199,000)	(702,000)
Net Patient Service Revenue	29,726,805	32,090,343	32,815,776	32,777,157	33,899,314
Other Operating Revenue	451,895	519,437	509,651	356,819	200,708
<b>Total Operating Revenue</b>	<b>30,178,700</b>	<b>32,609,780</b>	<b>33,325,427</b>	<b>33,133,976</b>	<b>34,100,022</b>
<b>Total Operating Expenses</b>	<b>27,798,932</b>	<b>29,890,237</b>	<b>30,863,768</b>	<b>33,776,861</b>	<b>34,715,647</b>
Depreciation and Amortization	992,902	1,084,181	1,134,416	1,184,592	1,464,692
Interest	401,535	384,807	403,925	412,855	346,486
Advertising Expenses	*	*	*	*	52,158
Allowed Advertising Expenses	*	*	*	*	38,293
Non-Allowed Advertising Expenses	*	*	*	*	13,865
Salaries and Benefits	*	*	*	*	19,887,756
Other Operating Expenses	26,404,495	28,421,249	29,325,427	32,179,414	12,964,555
<b>Net Operating Income</b>	<b>2,379,768</b>	<b>2,719,543</b>	<b>2,461,659</b>	<b>(642,885)</b>	<b>(615,625)</b>
<b>Total Non-operating Revenue</b>	<b>289,206</b>	<b>376,927</b>	<b>131,645</b>	<b>25,636</b>	<b>248,970</b>
<b>Total Investment Income</b>	<b>289,206</b>	<b>279,597</b>	<b>105,201</b>	<b>25,636</b>	<b>248,970</b>
Interest and Dividends	289,206	279,597	105,201	25,636	248,970
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	97,330	26,444	†	†
<b>Excess of Revenue over Expenses</b>	<b>2,668,974</b>	<b>3,096,470</b>	<b>2,593,304</b>	<b>(617,249)</b>	<b>(366,655)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>2,668,974</b>	<b>3,096,470</b>	<b>2,593,304</b>	<b>(617,249)</b>	<b>(366,655)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>2,246,308</b>	<b>2,540,533</b>	<b>158,582</b>	<b>(577,372)</b>	<b>(1,017,363)</b>
Net Assets Released for Restrictions - Capital	11,350	†	†	35,480	†
Unrealized Gains/Losses on Investments	13,610	10,613	(400,440)	399,810	33,767
Minimum Pension Liability Adjustment	†	†	(1,577,269)	(68,736)	(238,851)
Transfers From/To Affiliates	(447,626)	(516,463)	(457,013)	(326,677)	(314,607)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	(50,087)	†	†	(131,017)

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Down East Community Hospital -- Machias, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.766	2.614	4.170	3.462	2.208
Current Ratio without Board Designated and Undesignated Investments	2.465	2.240	3.889	3.159	1.970
Days in Accounts Receivable	22.647	†	27.176	29.282	37.845
Acid Test	.655	1.175	1.352	2.147	1.155
Days Cash on Hand, Current	34.449	51.691	47.939	89.361	69.897
Days Cash on Hand, Incl Board Designated & Undesignated Investments	50.284	68.111	57.910	101.937	84.302
Average Payment Period, Accounts Payable and Accrued Expenses	32.492	37.336	29.243	29.646	27.612
Average Payment Period, Current Liabilities	52.614	43.988	35.453	41.613	60.538
<b>Capital Structure</b>					
Equity Financing Ratio	.538	.585	.574	.554	.509
Fixed Asset Financing	.583	.622	.593	.527	.450
Cash Flow Divided by Total Debt	.359	.409	.345	.050	.088
Cash Flow Divided by Total Debt with Operating Income Only	.331	.372	.332	.048	.068
Debt Service Coverage Total	4.762	5.336	4.448	1.067	1.447
Debt Service Coverage Total with Operating Income Only	4.423	4.895	4.306	1.039	1.198
<b>Profitability</b>					
Total Margin	.088	.094	.078	(.019)	(.011)
Operating Margin	.079	.083	.074	(.019)	(.018)
Non Operating Revenue Margin	.108	.122	.051	(.042)	(.679)
Return On Assets	.121	.126	.102	(.024)	(.014)
Return On Equity	.225	.215	.178	(.044)	(.028)
Markup	1.788	1.727	1.603	1.464	1.598
Deductible	.381	.350	.320	.306	.339
Markup Adjustment for Deductible	1.114	1.129	1.095	1.020	1.058
Reported Income Index	1.188	1.219	16.353	1.069	.360
<b>Asset Efficiency</b>					
Total Asset Turnover	1.381	1.339	1.317	1.312	1.347
Fixed Asset Turnover	2.781	3.004	3.021	2.741	2.613
Average Age Plant Depreciation Only	10.561	10.480	10.799	11.188	9.047
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.167	.075	.033	.094	.028
Total Operating Revenue Growth	.186	.081	.022	(.006)	.029
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.533	.468	.449	.455	.452

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Eastern Maine Medical Center -- Bangor, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>66,497,823</b>	<b>65,730,995</b>	<b>65,027,358</b>	<b>90,534,877</b>	<b>79,731,028</b>
Cash and Investment	4,664,811	5,730,619	6,644,664	11,306,723	17,216,591
Current Assets Whose Use is Limited	793,347	789,250	762,758	740,873	1,300,631
Net Patient Accounts Receivable	44,478,823	38,683,363	41,062,232	39,194,607	43,549,712
Due from Affiliates	736,384	3,784,148	1,155,124	2,468,062	4,067,005
Third Party Settlements Receivable	5,483,994	4,688,617	2,721,870	24,401,163	2,543,500
Other Accounts Receivable	2,566,662	2,411,567	2,044,231	3,035,753	2,245,331
Inventory	1,335,297	1,315,502	1,682,193	2,343,039	2,645,584
Other Current Assets	6,438,505	8,327,929	8,954,286	7,044,657	6,162,674
<b>Total Non-Current Assets</b>	<b>248,588,984</b>	<b>250,670,889</b>	<b>260,723,618</b>	<b>285,544,727</b>	<b>331,216,919</b>
Trustee Held Investments	2,185,339	3,364,078	3,600,748	4,815,944	6,348,695
Board Designated and Undesignated Investments	60,457,809	71,639,775	74,912,476	97,815,520	93,040,924
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	74,472,318	70,596,452	73,686,675	37,316,572	57,512,876
Gross Property, Plant and Equipment (PP&E)	286,784,412	299,130,028	318,396,088	371,834,368	418,652,747
Accumulated Depreciation	175,310,894	194,059,444	209,872,369	226,237,677	244,338,323
Net Property, Plant and Equipment (PP&E)	111,473,518	105,070,584	108,523,719	145,596,691	174,314,424
<b>Total Unrestricted Assets</b>	<b>315,086,807</b>	<b>316,401,884</b>	<b>325,750,976</b>	<b>376,079,604</b>	<b>410,947,947</b>
<b>Total Current Liabilities</b>	<b>60,823,722</b>	<b>54,149,054</b>	<b>60,455,462</b>	<b>84,066,154</b>	<b>52,742,598</b>
Current Long Term Debt (LTD)	2,097,914	2,146,372	1,975,297	1,905,030	2,480,209
Accounts Payable and Accrued Expenses	36,600,749	35,133,179	39,651,536	41,762,151	38,555,462
Estimated Third Party Settlements	17,681,052	14,221,582	17,105,499	18,189,154	8,721,826
Due to Affiliates	3,594,007	1,785,879	861,088	1,927,903	1,878,463
Other Current Liabilities	850,000	862,042	862,042	20,281,916	1,106,638
<b>Total Non-current Liabilities</b>	<b>56,909,241</b>	<b>57,170,979</b>	<b>73,961,345</b>	<b>97,754,973</b>	<b>148,094,291</b>
Long Term Debt	30,567,162	28,903,076	28,306,827	27,507,870	66,752,790
Estimated Third Party Settlements	†	†	†	†	12,651,294
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	25,833,129	27,721,253	45,083,818	67,851,053	66,444,745
Other Non-Current Liabilities	508,950	546,650	570,700	2,396,050	2,245,462
<b>Fund Balance Unrestricted</b>	<b>197,353,844</b>	<b>205,081,851</b>	<b>191,334,169</b>	<b>194,258,477</b>	<b>210,111,058</b>
<b>Total Liabilities &amp; Equity</b>	<b>315,086,807</b>	<b>316,401,884</b>	<b>325,750,976</b>	<b>376,079,604</b>	<b>410,947,947</b>
<b>Total Restricted Assets</b>	<b>26,952,665</b>	<b>32,513,501</b>	<b>29,703,963</b>	<b>30,742,100</b>	<b>28,273,960</b>
Cash and Investments	26,952,665	32,513,501	29,703,963	30,742,100	28,273,960
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>26,952,665</b>	<b>32,513,501</b>	<b>29,703,963</b>	<b>30,742,100</b>	<b>28,273,960</b>
<b>Total Restricted Fund Balance</b>	<b>26,952,665</b>	<b>32,513,501</b>	<b>29,703,963</b>	<b>30,742,100</b>	<b>28,273,960</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	18,124,637	22,250,013	19,384,814	20,513,713	17,909,894
Permanently Restricted Net Assets	8,828,028	10,263,488	10,319,149	10,228,387	10,364,066

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Eastern Maine Medical Center -- Bangor, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>751,617,456</b>	<b>808,627,564</b>	<b>891,545,566</b>	<b>978,642,035</b>	<b>1,047,487,520</b>
Gross Inpatient Service Revenue	468,266,596	494,679,972	528,286,441	543,646,581	567,868,407
Gross Outpatient Service Revenue	283,350,860	313,947,592	363,259,125	434,995,454	479,619,113
Free Care (Charity Care)	14,586,496	15,335,333	16,404,469	18,613,491	21,343,853
Bad Debt (Provision for Bad Debt)	12,269,658	16,902,684	15,869,584	15,546,020	16,057,939
Contractuals	274,240,445	314,281,404	356,536,916	417,962,804	470,197,353
Changes in Prior Year Estimated/Final Settlements	(9,595,077)	(588,994)	(975,633)	322,056	(3,969,752)
Net Patient Service Revenue	460,115,934	462,697,137	503,710,230	526,197,664	543,858,127
Other Operating Revenue	15,460,585	15,338,530	14,677,551	17,010,662	17,898,574
<b>Total Operating Revenue</b>	<b>475,576,519</b>	<b>478,035,667</b>	<b>518,387,781</b>	<b>543,208,326</b>	<b>561,756,701</b>
<b>Total Operating Expenses</b>	<b>462,632,150</b>	<b>473,287,427</b>	<b>501,280,403</b>	<b>530,550,467</b>	<b>552,570,887</b>
Depreciation and Amortization	21,055,887	20,159,327	18,115,467	17,955,394	21,389,753
Interest	1,809,082	1,721,663	1,653,790	1,589,535	2,780,148
Advertising Expenses	*	*	*	*	571,909
Allowed Advertising Expenses	*	*	*	*	†
Non-Allowed Advertising Expenses	*	*	*	*	571,909
Salaries and Benefits	*	*	*	*	287,550,532
Other Operating Expenses	439,767,181	451,406,437	481,511,146	511,005,538	240,278,545
<b>Net Operating Income</b>	<b>12,944,369</b>	<b>4,748,240</b>	<b>17,107,378</b>	<b>12,657,859</b>	<b>9,185,814</b>
<b>Total Non-operating Revenue</b>	<b>3,162,820</b>	<b>2,890,567</b>	<b>3,257,151</b>	<b>(2,955,101)</b>	<b>5,028,809</b>
<b>Total Investment Income</b>	<b>3,162,820</b>	<b>2,890,567</b>	<b>3,257,151</b>	<b>(2,955,101)</b>	<b>5,028,809</b>
Interest and Dividends	3,300,221	2,808,745	2,851,246	1,894,333	1,651,048
Realized Gains/Losses on Sales of Securities	(137,401)	232,869	1,908,883	(270,473)	3,377,761
Permanently Impaired Security Writedowns	†	(151,047)	(1,502,978)	(4,578,961)	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
<b>Excess of Revenue over Expenses</b>	<b>16,107,189</b>	<b>7,638,807</b>	<b>20,364,529</b>	<b>9,702,758</b>	<b>14,214,623</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>16,107,189</b>	<b>7,638,807</b>	<b>20,364,529</b>	<b>9,702,758</b>	<b>14,214,623</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>16,858,257</b>	<b>7,728,006</b>	<b>(13,747,682)</b>	<b>2,924,309</b>	<b>15,852,581</b>
Net Assets Released for Restrictions - Capital	2,809,154	1,280,666	613,500	965,042	1,289,319
Unrealized Gains/Losses on Investments	703,652	2,585,578	(5,123,043)	5,630,408	(2,567,196)
Minimum Pension Liability Adjustment	†	†	(24,874,506)	(27,009,347)	2,934,943
Transfers From/To Affiliates	(2,252,788)	(1,712,080)	(4,728,162)	13,635,448	(31,687)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	(508,950)	(2,064,965)	†	†	12,579

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Eastern Maine Medical Center -- Bangor, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.087	2.537	2.315	2.241	3.276
Current Ratio without Board Designated and Undesignated Investments	1.093	1.214	1.076	1.077	1.512
Days in Accounts Receivable	35.284	30.515	29.755	27.188	29.228
Acid Test	.090	.120	.123	.143	.351
Days Cash on Hand, Current	4.512	5.252	5.596	8.579	12.724
Days Cash on Hand, Incl Board Designated & Undesignated Investments	54.485	62.959	62.187	78.229	76.657
Average Payment Period, Accounts Payable and Accrued Expenses	30.254	28.300	29.954	29.737	26.493
Average Payment Period, Current Liabilities	50.276	43.618	45.670	59.860	36.242
<b>Capital Structure</b>					
Equity Financing Ratio	.626	.648	.587	.517	.511
Fixed Asset Financing	.274	.275	.261	.189	.383
Cash Flow Divided by Total Debt	.316	.250	.286	.152	.177
Cash Flow Divided by Total Debt with Operating Income Only	.289	.224	.262	.168	.152
Debt Service Coverage Total	10.895	7.729	10.561	8.205	8.193
Debt Service Coverage Total with Operating Income Only	10.011	6.972	9.704	9.033	7.119
<b>Profitability</b>					
Total Margin	.034	.016	.039	.018	.025
Operating Margin	.027	.010	.033	.023	.016
Non Operating Revenue Margin	.196	.378	.160	(.305)	.354
Return On Assets	.051	.024	.063	.026	.035
Return On Equity	.082	.037	.106	.050	.068
Markup	1.658	1.741	1.808	1.877	1.928
Deductible	.365	.389	.400	.427	.449
Markup Adjustment for Deductible	1.065	1.077	1.097	1.089	1.077
Reported Income Index	.955	.988	(1.481)	3.318	.897
<b>Asset Efficiency</b>					
Total Asset Turnover	1.519	1.520	1.601	1.437	1.379
Fixed Asset Turnover	4.266	4.550	4.777	3.731	3.223
Average Age Plant Depreciation Only	8.326	9.626	11.585	12.600	11.423
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.164	.023	.059	.058	.042
Total Operating Revenue Growth	.093	.005	.084	.048	.034
Realized Gains Divided by Non-Operating Revenue	(.043)	.081	.586	.092	.672
Realized Gains Divided by Net Income	(.009)	.030	.094	(.028)	.238
Long Term Debt to Equity	.155	.141	.148	.142	.318

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Franklin Memorial Hospital -- Farmington, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>25,441,214</b>	<b>31,049,084</b>	<b>16,159,452</b>	<b>20,315,322</b>	<b>22,672,096</b>
Cash and Investment	9,036,376	11,238,138	3,262,438	6,631,699	9,500,250
Current Assets Whose Use is Limited	1,234,305	1,830,968	1,683,735	1,389,858	1,414,076
Net Patient Accounts Receivable	5,831,899	8,650,030	8,969,283	10,205,081	8,927,992
Due from Affiliates	†	54,468	†	†	†
Third Party Settlements Receivable	7,416,883	7,433,838	194,080	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	1,142,901	1,104,066	1,131,922	1,126,231	1,156,595
Other Current Assets	778,850	737,576	917,994	962,453	1,673,183
<b>Total Non-Current Assets</b>	<b>30,448,831</b>	<b>43,559,280</b>	<b>48,536,102</b>	<b>46,573,101</b>	<b>46,785,737</b>
Trustee Held Investments	†	9,380,179	†	†	†
Board Designated and Undesignated Investments	3,856,266	4,665,339	†	†	†
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	300,206	504,020	9,822,631	9,188,728	11,003,632
Gross Property, Plant and Equipment (PP&E)	52,855,092	58,541,256	71,265,320	73,284,165	75,528,900
Accumulated Depreciation	26,562,733	29,531,514	32,551,849	35,899,792	39,746,795
Net Property, Plant and Equipment (PP&E)	26,292,359	29,009,742	38,713,471	37,384,373	35,782,105
<b>Total Unrestricted Assets</b>	<b>55,890,045</b>	<b>74,608,364</b>	<b>64,695,554</b>	<b>66,888,423</b>	<b>69,457,833</b>
<b>Total Current Liabilities</b>	<b>6,481,130</b>	<b>6,461,214</b>	<b>8,316,201</b>	<b>8,568,404</b>	<b>9,158,841</b>
Current Long Term Debt (LTD)	1,055,000	500,000	545,440	810,000	836,500
Accounts Payable and Accrued Expenses	5,186,229	5,961,214	7,555,229	6,312,707	6,781,663
Estimated Third Party Settlements	†	†	†	1,382,479	1,396,953
Due to Affiliates	190,650	†	205,532	63,218	143,725
Other Current Liabilities	49,251	†	10,000	†	†
<b>Total Non-current Liabilities</b>	<b>10,904,032</b>	<b>24,668,171</b>	<b>24,571,319</b>	<b>23,480,967</b>	<b>22,734,643</b>
Long Term Debt	10,904,032	24,668,171	24,430,522	23,309,583	22,458,788
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	140,797	171,384	275,855
<b>Fund Balance Unrestricted</b>	<b>38,504,882</b>	<b>43,478,979</b>	<b>31,808,034</b>	<b>34,839,051</b>	<b>37,564,349</b>
<b>Total Liabilities &amp; Equity</b>	<b>55,890,044</b>	<b>74,608,364</b>	<b>64,695,554</b>	<b>66,888,422</b>	<b>69,457,833</b>
<b>Total Restricted Assets</b>	<b>3,183,121</b>	<b>3,832,368</b>	<b>2,043,039</b>	<b>2,013,465</b>	<b>2,174,847</b>
Cash and Investments	3,118,790	3,786,001	1,895,540	1,865,966	2,027,348
Receivables	64,331	46,367	†	†	†
Other Assets	†	†	147,499	147,499	147,499
<b>Total Restricted Liabilities and Equity</b>	<b>3,183,121</b>	<b>3,832,368</b>	<b>2,043,039</b>	<b>2,013,466</b>	<b>2,174,847</b>
<b>Total Restricted Fund Balance</b>	<b>3,183,121</b>	<b>3,832,368</b>	<b>2,043,039</b>	<b>2,013,466</b>	<b>2,174,847</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,970,089	2,347,654	585,402	627,795	773,717
Permanently Restricted Net Assets	1,213,032	1,484,714	1,457,637	1,385,671	1,401,130

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Franklin Memorial Hospital -- Farmington, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>108,325,378</b>	<b>130,753,960</b>	<b>148,651,803</b>	<b>160,764,290</b>	<b>169,309,438</b>
Gross Inpatient Service Revenue	39,689,505	48,700,099	53,477,838	57,529,188	60,144,370
Gross Outpatient Service Revenue	68,635,873	82,053,861	95,173,965	103,235,102	109,165,068
Free Care (Charity Care)	1,383,311	1,574,349	2,268,120	3,626,663	4,659,236
Bad Debt (Provision for Bad Debt)	2,899,056	3,012,279	3,180,913	4,091,963	3,615,786
Contractuals	49,458,330	61,701,546	71,191,385	77,150,564	81,150,601
Changes in Prior Year Estimated/Final Settlements	(896,000)	(2,433,000)	(1,391,000)	(1,094,000)	363,000
Net Patient Service Revenue	55,480,681	66,898,786	73,402,385	76,989,100	79,520,815
Other Operating Revenue	2,500,138	2,698,864	3,125,895	2,338,647	2,372,073
<b>Total Operating Revenue</b>	<b>57,980,819</b>	<b>69,597,650</b>	<b>76,528,280</b>	<b>79,327,747</b>	<b>81,892,888</b>
<b>Total Operating Expenses</b>	<b>57,654,641</b>	<b>66,905,929</b>	<b>72,869,855</b>	<b>77,650,499</b>	<b>79,453,564</b>
Depreciation and Amortization	2,773,252	3,334,551	3,647,685	4,066,170	4,626,946
Interest	560,379	572,652	598,188	1,179,096	1,122,315
Advertising Expenses	*	*	*	*	8,674
Allowed Advertising Expenses	*	*	*	*	8,674
Non-Allowed Advertising Expenses	*	*	*	*	†
Salaries and Benefits	*	*	*	*	48,015,942
Other Operating Expenses	54,321,010	62,998,726	68,623,982	72,405,233	25,679,687
<b>Net Operating Income</b>	<b>326,178</b>	<b>2,691,721</b>	<b>3,658,425</b>	<b>1,677,248</b>	<b>2,439,324</b>
<b>Total Non-operating Revenue</b>	<b>1,056,390</b>	<b>1,260,226</b>	<b>1,087,646</b>	<b>126,425</b>	<b>268,722</b>
<b>Total Investment Income</b>	<b>1,021,013</b>	<b>1,237,975</b>	<b>1,084,121</b>	<b>44,399</b>	<b>8,038</b>
Interest and Dividends	400,700	503,153	424,903	44,399	8,038
Realized Gains/Losses on Sales of Securities	620,313	734,822	659,218	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	(8,646)	156,779
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	35,377	22,251	3,525	90,672	103,905
<b>Excess of Revenue over Expenses</b>	<b>1,382,568</b>	<b>3,951,947</b>	<b>4,746,071</b>	<b>1,803,673</b>	<b>2,708,046</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>1,382,568</b>	<b>3,951,947</b>	<b>4,746,071</b>	<b>1,803,673</b>	<b>2,708,046</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>1,999,424</b>	<b>4,974,097</b>	<b>(11,670,945)</b>	<b>3,031,017</b>	<b>2,725,298</b>
Net Assets Released for Restrictions - Capital	297,000	†	†	†	†
Unrealized Gains/Losses on Investments	298,472	1,235,686	(1,670,825)	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	21,384	(213,536)	(15,504,712)	1,227,344	17,252
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	758,521	†	†

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Franklin Memorial Hospital -- Farmington, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	4.520	5.528	1.943	2.371	2.475
Current Ratio without Board Designated and Undesignated Investments	3.925	4.805	1.943	2.371	2.475
Days in Accounts Receivable	38.367	47.195	44.601	48.382	40.979
Acid Test	1.585	2.023	.595	.936	1.192
Days Cash on Hand, Current	68.307	75.037	26.081	39.789	53.239
Days Cash on Hand, Incl Board Designated & Undesignated Investments	93.954	101.824	26.081	39.789	53.239
Average Payment Period, Accounts Payable and Accrued Expenses	34.492	34.227	39.838	31.313	33.081
Average Payment Period, Current Liabilities	43.104	37.098	43.850	42.502	44.676
<b>Capital Structure</b>					
Equity Financing Ratio	.689	.583	.492	.521	.541
Fixed Asset Financing	.415	.850	.631	.624	.628
Cash Flow Divided by Total Debt	.239	.234	.255	.183	.230
Cash Flow Divided by Total Debt with Operating Income Only	.178	.194	.222	.179	.222
Debt Service Coverage Total	3.505	4.829	8.188	4.087	4.377
Debt Service Coverage Total with Operating Income Only	2.720	4.054	7.198	4.014	4.238
<b>Profitability</b>					
Total Margin	.023	.056	.061	.023	.033
Operating Margin	.006	.039	.048	.021	.030
Non Operating Revenue Margin	.764	.319	.229	.070	.099
Return On Assets	.025	.053	.073	.027	.039
Return On Equity	.036	.091	.149	.052	.072
Markup	1.922	1.995	2.083	2.100	2.161
Deductible	.457	.472	.479	.480	.479
Markup Adjustment for Deductible	1.064	1.072	1.106	1.107	1.139
Reported Income Index	.691	.795	(-.407)	.595	.994
<b>Asset Efficiency</b>					
Total Asset Turnover	1.056	.950	1.200	1.188	1.183
Fixed Asset Turnover	2.205	2.399	1.977	2.122	2.289
Average Age Plant Depreciation Only	9.578	8.856	8.924	8.829	8.590
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.081	.160	.089	.066	.023
Total Operating Revenue Growth	.037	.200	.100	.037	.032
Realized Gains Divided by Non-Operating Revenue	.587	.583	.606	†	†
Realized Gains Divided by Net Income	.449	.186	.139	†	†
Long Term Debt to Equity	.283	.567	.768	.669	.598

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Henrietta D. Goodall Hospital -- Sanford, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>18,504,710</b>	<b>23,145,605</b>	<b>16,920,183</b>	<b>17,096,363</b>	<b>16,897,863</b>
Cash and Investment	750,858	1,513,872	76,897	3,271,895	3,543,859
Current Assets Whose Use is Limited	1,252,494	2,854,083	1,688,191	1,583,959	1,370,260
Net Patient Accounts Receivable	8,694,715	8,873,224	10,302,506	8,274,854	7,753,284
Due from Affiliates	170,484	483,311	752,719	1,006,203	807,720
Third Party Settlements Receivable	5,202,016	6,615,985	16,682	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	1,109,313	1,040,617	1,294,207	1,392,759	1,535,788
Other Current Assets	1,324,830	1,764,513	2,788,981	1,566,693	1,886,952
<b>Total Non-Current Assets</b>	<b>58,756,353</b>	<b>68,308,117</b>	<b>73,628,017</b>	<b>58,631,697</b>	<b>56,867,347</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	26,945,180	26,578,988	24,083,823	10,782,539	12,292,129
Due From Affiliates	418,866	457,755	457,755	457,755	457,755
Investments in Affiliates	285,917	(162,379)	(265,815)	(518,724)	(497,870)
Other Non-current Assets	2,181,044	2,717,450	11,345,591	11,226,792	9,986,363
Gross Property, Plant and Equipment (PP&E)	54,111,449	66,776,906	68,484,188	70,467,285	71,861,323
Accumulated Depreciation	25,186,103	28,060,603	30,477,525	33,783,950	37,232,353
Net Property, Plant and Equipment (PP&E)	28,925,346	38,716,303	38,006,663	36,683,335	34,628,970
<b>Total Unrestricted Assets</b>	<b>77,261,063</b>	<b>91,453,722</b>	<b>90,548,200</b>	<b>75,728,060</b>	<b>73,765,210</b>
<b>Total Current Liabilities</b>	<b>15,853,599</b>	<b>17,316,608</b>	<b>19,970,081</b>	<b>16,878,987</b>	<b>14,824,845</b>
Current Long Term Debt (LTD)	1,291,430	1,493,241	2,037,877	2,486,889	1,889,257
Accounts Payable and Accrued Expenses	10,562,169	11,178,110	12,386,947	12,302,117	12,443,535
Estimated Third Party Settlements	†	†	†	2,089,981	492,053
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	4,000,000	4,645,257	5,545,257	†	†
<b>Total Non-current Liabilities</b>	<b>14,714,149</b>	<b>24,974,527</b>	<b>24,122,853</b>	<b>23,605,598</b>	<b>21,986,673</b>
Long Term Debt	14,714,149	24,974,527	24,122,853	23,605,598	21,986,673
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>46,693,315</b>	<b>49,162,587</b>	<b>46,455,266</b>	<b>35,243,475</b>	<b>36,953,692</b>
<b>Total Liabilities &amp; Equity</b>	<b>77,261,063</b>	<b>91,453,722</b>	<b>90,548,200</b>	<b>75,728,060</b>	<b>73,765,210</b>
<b>Total Restricted Assets</b>	<b>12,229,012</b>	<b>13,562,676</b>	<b>12,848,099</b>	<b>9,515,711</b>	<b>10,363,714</b>
Cash and Investments	12,229,012	13,562,676	12,848,099	9,515,711	10,363,714
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>12,229,012</b>	<b>13,562,676</b>	<b>12,848,099</b>	<b>9,515,711</b>	<b>10,363,714</b>
<b>Total Restricted Fund Balance</b>	<b>12,229,012</b>	<b>13,562,676</b>	<b>12,848,099</b>	<b>9,515,711</b>	<b>10,363,714</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,614,438	1,671,158	1,540,527	1,338,859	1,451,392
Permanently Restricted Net Assets	10,614,574	11,891,518	11,307,572	8,176,852	8,912,322

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Henrietta D. Goodall Hospital -- Sanford, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>104,442,707</b>	<b>111,869,320</b>	<b>127,842,206</b>	<b>148,735,401</b>	<b>160,349,362</b>
Gross Inpatient Service Revenue	34,926,856	35,504,325	39,440,930	42,272,664	31,509,748
Gross Outpatient Service Revenue	69,515,851	76,364,995	88,401,276	106,462,737	128,839,614
Free Care (Charity Care)	450,459	636,476	1,282,778	1,503,701	882,162
Bad Debt (Provision for Bad Debt)	3,600,985	3,985,599	4,341,883	5,860,662	5,796,802
Contractuals	42,972,951	47,047,730	58,468,701	70,921,846	80,838,954
Changes in Prior Year Estimated/Final Settlements	†	(211,500)	1,375,000	5,204,000	†
Net Patient Service Revenue	57,418,312	60,411,015	62,373,844	65,245,192	72,831,444
Other Operating Revenue	2,186,129	2,662,796	2,865,914	2,794,327	2,583,584
<b>Total Operating Revenue</b>	<b>59,604,441</b>	<b>63,073,811</b>	<b>65,239,758</b>	<b>68,039,519</b>	<b>75,415,028</b>
<b>Total Operating Expenses</b>	<b>60,288,623</b>	<b>63,063,026</b>	<b>67,125,699</b>	<b>74,719,168</b>	<b>75,030,000</b>
Depreciation and Amortization	2,873,783	3,249,676	3,468,567	3,693,178	3,582,599
Interest	781,110	1,096,069	1,573,522	1,157,903	838,504
Advertising Expenses	*	*	*	*	73,462
Allowed Advertising Expenses	*	*	*	*	38,747
Non-Allowed Advertising Expenses	*	*	*	*	34,715
Salaries and Benefits	*	*	*	*	44,020,030
Other Operating Expenses	56,633,730	58,717,281	62,083,610	69,868,087	26,515,405
<b>Net Operating Income</b>	<b>(684,182)</b>	<b>10,785</b>	<b>(1,885,941)</b>	<b>(6,679,649)</b>	<b>385,028</b>
<b>Total Non-operating Revenue</b>	<b>1,831,349</b>	<b>6,130,762</b>	<b>(402,455)</b>	<b>(3,171,016)</b>	<b>(249,041)</b>
<b>Total Investment Income</b>	<b>1,939,189</b>	<b>6,321,782</b>	<b>8,743</b>	<b>(2,415,674)</b>	<b>46,251</b>
Interest and Dividends	†	†	†	†	†
Realized Gains/Losses on Sales of Securities	1,939,189	6,321,782	656,415	(705,788)	46,251
Permanently Impaired Security Writedowns	†	†	(647,672)	(1,709,886)	†
Gains/Losses on Joint Ventures/Equity Investments	(261,991)	(448,296)	(617,220)	(774,248)	(298,977)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	154,151	257,276	206,022	18,906	3,685
<b>Excess of Revenue over Expenses</b>	<b>1,147,167</b>	<b>6,141,547</b>	<b>(2,288,396)</b>	<b>(9,850,665)</b>	<b>135,987</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>1,147,167</b>	<b>6,141,547</b>	<b>(2,288,396)</b>	<b>(9,850,665)</b>	<b>135,987</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>1,751,575</b>	<b>2,469,272</b>	<b>(2,707,318)</b>	<b>(11,211,794)</b>	<b>1,710,216</b>
Net Assets Released for Restrictions - Capital	†	†	†	82,598	†
Unrealized Gains/Losses on Investments	604,408	(3,672,275)	(418,922)	(1,443,727)	1,168,962
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	405,267

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Henrietta D. Goodall Hospital -- Sanford, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.867	2.871	2.053	1.652	1.969
Current Ratio without Board Designated and Undesignated Investments	1.167	1.337	.847	1.013	1.140
Days in Accounts Receivable	55.271	53.612	60.288	46.292	38.856
Acid Test	.126	.252	.088	.288	.331
Days Cash on Hand, Current	12.736	26.655	10.121	24.954	25.105
Days Cash on Hand, Incl Board Designated & Undesignated Investments	184.033	188.848	148.214	80.365	87.901
Average Payment Period, Accounts Payable and Accrued Expenses	67.146	68.212	71.025	63.220	63.570
Average Payment Period, Current Liabilities	100.785	105.671	114.505	86.741	75.735
<b>Capital Structure</b>					
Equity Financing Ratio	.604	.538	.513	.465	.501
Fixed Asset Financing	.509	.645	.635	.643	.635
Cash Flow Divided by Total Debt	.132	.222	.027	(.152)	.101
Cash Flow Divided by Total Debt with Operating Income Only	.072	.077	.036	(.074)	.108
Debt Service Coverage Total	2.545	4.393	.898	(1.564)	1.370
Debt Service Coverage Total with Operating Income Only	1.574	1.825	1.029	(.572)	1.445
<b>Profitability</b>					
Total Margin	.019	.089	(.035)	(.152)	.002
Operating Margin	(.011)	.000	(.029)	(.098)	.005
Non Operating Revenue Margin	1.596	.998	.176	.322	(1.831)
Return On Assets	.015	.067	(.025)	(.130)	.002
Return On Equity	.025	.125	(.049)	(.280)	.004
Markup	1.769	1.816	1.947	2.028	2.172
Deductible	.411	.421	.457	.477	.504
Markup Adjustment for Deductible	1.056	1.070	1.076	1.079	1.094
Reported Income Index	.795	2.487	.845	.879	.080
<b>Asset Efficiency</b>					
Total Asset Turnover	.795	.757	.716	.857	1.019
Fixed Asset Turnover	2.061	1.629	1.717	1.855	2.178
Average Age Plant Depreciation Only	8.764	8.635	8.787	9.148	10.393
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.160	.046	.064	.113	.004
Total Operating Revenue Growth	.256	.058	.034	.043	.108
Realized Gains Divided by Non-Operating Revenue	1.059	1.031	(1.631)	.223	(.186)
Realized Gains Divided by Net Income	1.690	1.029	(.287)	.072	.340
Long Term Debt to Equity	.315	.508	.519	.670	.595

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Houlton Regional Hospital -- Houlton, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>9,359,969</b>	<b>9,665,421</b>	<b>12,444,906</b>	<b>13,543,197</b>	<b>10,409,383</b>
Cash and Investment	210,380	2,159,696	289,803	1,459,128	558,262
Current Assets Whose Use is Limited	282,587	242,656	285,308	2,507,353	308,854
Net Patient Accounts Receivable	4,600,114	4,777,624	5,300,970	4,702,060	5,516,033
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	2,946,943	1,021,423	4,951,883	3,320,334	2,209,656
Other Accounts Receivable	342,676	353,613	357,716	345,477	344,291
Inventory	639,294	674,187	707,699	726,148	888,495
Other Current Assets	337,975	436,222	551,527	482,697	583,792
<b>Total Non-Current Assets</b>	<b>15,056,976</b>	<b>14,900,686</b>	<b>14,399,350</b>	<b>17,508,021</b>	<b>18,758,874</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	3,075,463	3,524,637	3,016,514	2,925,598	3,200,002
Due From Affiliates	3,447,982	4,307,124	4,765,860	5,482,032	5,702,663
Investments in Affiliates	(3,083,297)	(3,953,427)	(4,653,513)	(5,391,025)	(5,687,898)
Other Non-current Assets	347,204	387,864	340,913	2,079,906	1,877,707
Gross Property, Plant and Equipment (PP&E)	33,828,790	34,440,846	35,438,110	37,765,893	39,282,928
Accumulated Depreciation	22,559,166	23,806,358	24,508,534	25,354,383	25,616,528
Net Property, Plant and Equipment (PP&E)	11,269,624	10,634,488	10,929,576	12,411,510	13,666,400
<b>Total Unrestricted Assets</b>	<b>24,416,945</b>	<b>24,566,107</b>	<b>26,844,256</b>	<b>31,051,218</b>	<b>29,168,257</b>
<b>Total Current Liabilities</b>	<b>8,480,401</b>	<b>7,897,395</b>	<b>8,671,054</b>	<b>9,841,476</b>	<b>8,150,331</b>
Current Long Term Debt (LTD)	538,000	513,000	526,000	565,000	667,000
Accounts Payable and Accrued Expenses	4,383,662	3,816,838	4,021,535	4,686,410	4,228,008
Estimated Third Party Settlements	1,994,569	3,567,557	2,439,177	4,251,207	3,015,839
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	1,564,170	†	1,684,342	338,859	239,484
<b>Total Non-current Liabilities</b>	<b>10,745,663</b>	<b>10,319,529</b>	<b>10,043,231</b>	<b>13,103,694</b>	<b>13,086,978</b>
Long Term Debt	10,445,663	10,069,529	9,543,231	12,385,477	11,858,993
Estimated Third Party Settlements	†	†	†	416,849	670,179
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	300,000	250,000	500,000	250,000	425,000
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	51,368	132,806
<b>Fund Balance Unrestricted</b>	<b>5,190,881</b>	<b>6,349,183</b>	<b>8,129,971</b>	<b>8,106,048</b>	<b>7,930,948</b>
<b>Total Liabilities &amp; Equity</b>	<b>24,416,945</b>	<b>24,566,107</b>	<b>26,844,256</b>	<b>31,051,218</b>	<b>29,168,257</b>
<b>Total Restricted Assets</b>	<b>461,862</b>	<b>144,584</b>	<b>327,964</b>	<b>262,852</b>	<b>366,639</b>
Cash and Investments	113,274	66,544	74,191	80,740	64,139
Receivables	348,588	78,040	253,773	182,112	302,500
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>461,862</b>	<b>144,584</b>	<b>327,964</b>	<b>262,852</b>	<b>366,639</b>
<b>Total Restricted Fund Balance</b>	<b>461,862</b>	<b>144,584</b>	<b>327,964</b>	<b>262,852</b>	<b>366,639</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	410,198	92,920	276,300	211,188	314,975
Permanently Restricted Net Assets	51,664	51,664	51,664	51,664	51,664

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Houlton Regional Hospital -- Houlton, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>51,849,493</b>	<b>56,069,208</b>	<b>62,292,325</b>	<b>65,296,388</b>	<b>67,523,171</b>
Gross Inpatient Service Revenue	16,870,624	17,903,552	18,246,571	18,685,064	18,728,571
Gross Outpatient Service Revenue	34,978,869	38,165,656	44,045,754	46,611,324	48,794,600
Free Care (Charity Care)	996,435	1,034,199	991,321	1,175,558	1,245,888
Bad Debt (Provision for Bad Debt)	209,366	700,001	1,587,490	1,237,223	1,102,308
Contractuals	18,507,001	19,589,697	21,233,478	22,153,873	23,735,083
Changes in Prior Year Estimated/Final Settlements	(452,900)	(448,000)	(2,513,000)	(955,000)	(319,000)
Net Patient Service Revenue	32,589,591	35,193,311	40,993,036	41,684,734	41,758,892
Other Operating Revenue	761,706	772,213	551,079	479,325	588,175
<b>Total Operating Revenue</b>	<b>33,351,297</b>	<b>35,965,524</b>	<b>41,544,115</b>	<b>42,164,059</b>	<b>42,347,067</b>
<b>Total Operating Expenses</b>	<b>32,658,303</b>	<b>34,611,148</b>	<b>38,412,100</b>	<b>41,287,298</b>	<b>42,482,050</b>
Depreciation and Amortization	1,414,359	1,121,540	956,186	980,016	1,030,571
Interest	643,067	665,095	588,026	591,021	533,405
Advertising Expenses	*	*	*	*	17,776
Allowed Advertising Expenses	*	*	*	*	3,831
Non-Allowed Advertising Expenses	*	*	*	*	13,945
Salaries and Benefits	*	*	*	*	30,885,200
Other Operating Expenses	30,600,877	32,824,513	36,867,888	39,716,261	10,015,098
<b>Net Operating Income</b>	<b>692,994</b>	<b>1,354,376</b>	<b>3,132,015</b>	<b>876,761</b>	<b>(134,983)</b>
<b>Total Non-operating Revenue</b>	<b>(1,093,318)</b>	<b>(1,077,403)</b>	<b>(895,571)</b>	<b>(1,126,962)</b>	<b>(302,402)</b>
<b>Total Investment Income</b>	<b>155,035</b>	<b>101,982</b>	<b>34,081</b>	<b>(149,298)</b>	<b>364,594</b>
Interest and Dividends	107,419	102,794	114,510	117,329	113,683
Realized Gains/Losses on Sales of Securities	47,616	(812)	(80,429)	(266,627)	250,911
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(1,039,590)	(855,877)	(657,594)	(751,905)	(297,172)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	(208,763)	(323,508)	(272,058)	(225,759)	(369,824)
<b>Excess of Revenue over Expenses</b>	<b>(400,324)</b>	<b>276,973</b>	<b>2,236,444</b>	<b>(250,201)</b>	<b>(437,385)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>(400,324)</b>	<b>276,973</b>	<b>2,236,444</b>	<b>(250,201)</b>	<b>(437,385)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(81,005)</b>	<b>1,158,302</b>	<b>1,780,788</b>	<b>(23,923)</b>	<b>(175,100)</b>
Net Assets Released for Restrictions - Capital	220,172	494,149	37,954	117,285	302,744
Unrealized Gains/Losses on Investments	99,147	387,180	(493,610)	108,993	(40,459)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Houlton Regional Hospital -- Houlton, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.466	1.670	1.783	1.673	1.670
Current Ratio without Board Designated and Undesignated Investments	1.104	1.224	1.435	1.376	1.277
Days in Accounts Receivable	51.521	49.550	47.200	41.172	48.214
Acid Test	.058	.304	.066	.403	.106
Days Cash on Hand, Current	5.759	26.183	5.604	35.918	7.635
Days Cash on Hand, Incl Board Designated & Undesignated Investments	41.687	64.598	35.000	62.411	35.813
Average Payment Period, Accounts Payable and Accrued Expenses	51.211	41.599	39.189	42.437	37.230
Average Payment Period, Current Liabilities	99.070	86.073	84.498	89.119	71.768
<b>Capital Structure</b>					
Equity Financing Ratio	.213	.258	.303	.261	.272
Fixed Asset Financing	.927	.947	.873	.998	.868
Cash Flow Divided by Total Debt	.053	.077	.171	.032	.028
Cash Flow Divided by Total Debt with Operating Income Only	.110	.136	.218	.081	.042
Debt Service Coverage Total	1.319	1.715	3.434	1.182	1.026
Debt Service Coverage Total with Operating Income Only	2.190	2.611	4.247	2.191	1.301
<b>Profitability</b>					
Total Margin	(.012)	.008	.055	(.006)	(.010)
Operating Margin	.021	.038	.075	.021	(.003)
Non Operating Revenue Margin	2.731	(3.890)	(.400)	4.504	.691
Return On Assets	(.016)	.011	.083	(.008)	(.015)
Return On Equity	(.077)	.044	.275	(.031)	(.055)
Markup	1.611	1.642	1.636	1.593	1.603
Deductible	.357	.349	.341	.339	.352
Markup Adjustment for Deductible	1.044	1.076	1.083	1.057	1.045
Reported Income Index	4.942	.239	1.256	10.459	2.498
<b>Asset Efficiency</b>					
Total Asset Turnover	1.321	1.420	1.514	1.322	1.441
Fixed Asset Turnover	2.959	3.382	3.801	3.397	3.099
Average Age Plant Depreciation Only	15.950	21.226	25.632	25.871	24.857
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.132	.060	.110	.075	.029
Total Operating Revenue Growth	.122	.078	.155	.015	.004
Realized Gains Divided by Non-Operating Revenue	(.044)	.001	.090	.237	(.830)
Realized Gains Divided by Net Income	(.119)	(.003)	(.036)	1.066	(.574)
Long Term Debt to Equity	2.012	1.586	1.174	1.528	1.495

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Inland Hospital -- Waterville, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>9,748,110</b>	<b>7,260,513</b>	<b>8,579,458</b>	<b>8,229,529</b>	<b>7,739,174</b>
Cash and Investment	1,536,333	762,848	645,454	1,369,421	234,949
Current Assets Whose Use is Limited	902,627	215,336	362,949	231,316	230,270
Net Patient Accounts Receivable	2,749,935	3,259,998	4,319,862	3,881,833	4,054,916
Due from Affiliates	298,428	214,055	151,344	106,167	378,069
Third Party Settlements Receivable	3,154,367	1,394,322	1,654,197	1,528,817	1,691,158
Other Accounts Receivable	112,548	467,279	203,888	225,275	190,742
Inventory	563,567	556,366	542,288	623,300	624,275
Other Current Assets	430,305	390,309	699,476	263,400	334,795
<b>Total Non-Current Assets</b>	<b>17,120,363</b>	<b>19,751,427</b>	<b>22,768,769</b>	<b>27,790,386</b>	<b>33,171,280</b>
Trustee Held Investments	133,160	318,044	520,540	787,542	1,097,421
Board Designated and Undesignated Investments	3,781,505	3,020,175	3,638,952	6,329,388	7,718,505
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	2,401,042	3,788,184	4,950,284	6,027,032	8,700,384
Gross Property, Plant and Equipment (PP&E)	22,328,285	25,449,825	27,877,286	30,635,493	33,761,627
Accumulated Depreciation	11,523,629	12,824,801	14,218,293	15,989,069	18,106,657
Net Property, Plant and Equipment (PP&E)	10,804,656	12,625,024	13,658,993	14,646,424	15,654,970
<b>Total Unrestricted Assets</b>	<b>26,868,473</b>	<b>27,011,940</b>	<b>31,348,227</b>	<b>36,019,915</b>	<b>40,910,454</b>
<b>Total Current Liabilities</b>	<b>8,258,030</b>	<b>7,612,834</b>	<b>8,278,325</b>	<b>9,866,444</b>	<b>11,151,615</b>
Current Long Term Debt (LTD)	627,668	566,393	663,929	946,350	961,625
Accounts Payable and Accrued Expenses	3,718,417	3,376,005	4,619,404	5,074,262	5,683,687
Estimated Third Party Settlements	1,262,659	2,355,806	2,559,514	3,279,120	2,186,723
Due to Affiliates	549,526	427,892	435,478	566,712	619,580
Other Current Liabilities	2,099,760	886,738	†	†	1,700,000
<b>Total Non-current Liabilities</b>	<b>5,494,620</b>	<b>5,120,625</b>	<b>7,766,968</b>	<b>8,065,432</b>	<b>9,485,398</b>
Long Term Debt	5,281,460	4,705,726	7,153,383	7,184,563	6,731,587
Estimated Third Party Settlements	†	†	†	†	1,502,847
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	133,160	331,507	526,657	790,255	1,156,508
Other Non-Current Liabilities	80,000	83,392	86,928	90,614	94,456
<b>Fund Balance Unrestricted</b>	<b>13,115,823</b>	<b>14,278,482</b>	<b>15,302,934</b>	<b>18,088,039</b>	<b>20,273,441</b>
<b>Total Liabilities &amp; Equity</b>	<b>26,868,473</b>	<b>27,011,941</b>	<b>31,348,227</b>	<b>36,019,915</b>	<b>40,910,454</b>
<b>Total Restricted Assets</b>	<b>704,223</b>	<b>827,678</b>	<b>874,547</b>	<b>907,524</b>	<b>883,828</b>
Cash and Investments	704,223	827,678	874,547	907,524	883,828
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>704,223</b>	<b>827,678</b>	<b>874,547</b>	<b>907,524</b>	<b>883,828</b>
<b>Total Restricted Fund Balance</b>	<b>704,223</b>	<b>827,678</b>	<b>874,547</b>	<b>907,524</b>	<b>883,828</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	251,785	324,055	434,402	490,462	350,218
Permanently Restricted Net Assets	452,438	503,623	440,145	417,062	533,610

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Inland Hospital -- Waterville, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>65,937,363</b>	<b>71,105,740</b>	<b>85,601,485</b>	<b>96,441,890</b>	<b>107,316,864</b>
Gross Inpatient Service Revenue	25,701,232	23,780,618	25,942,191	21,994,650	20,803,691
Gross Outpatient Service Revenue	40,236,131	47,325,122	59,659,294	74,447,240	86,513,173
Free Care (Charity Care)	1,254,543	1,411,867	1,896,318	1,786,975	2,643,073
Bad Debt (Provision for Bad Debt)	2,022,642	1,940,128	2,710,254	3,805,329	3,125,247
Contractuals	28,103,979	28,743,970	35,365,191	38,457,632	42,957,230
Changes in Prior Year Estimated/Final Settlements	(803,310)	(888,933)	(1,213,691)	(2,256,176)	(909,920)
Net Patient Service Revenue	35,359,509	39,898,708	46,843,413	54,648,130	59,501,234
Other Operating Revenue	1,211,585	936,779	697,616	684,592	785,721
<b>Total Operating Revenue</b>	<b>36,571,094</b>	<b>40,835,487</b>	<b>47,541,029</b>	<b>55,332,722</b>	<b>60,286,955</b>
<b>Total Operating Expenses</b>	<b>37,440,094</b>	<b>39,867,120</b>	<b>46,084,905</b>	<b>53,333,313</b>	<b>59,520,483</b>
Depreciation and Amortization	1,476,920	1,555,849	1,648,995	1,811,921	2,052,181
Interest	421,289	364,194	396,003	413,860	435,613
Advertising Expenses	*	*	*	*	257,543
Allowed Advertising Expenses	*	*	*	*	†
Non-Allowed Advertising Expenses	*	*	*	*	257,543
Salaries and Benefits	*	*	*	*	33,846,303
Other Operating Expenses	35,541,885	37,947,077	44,039,907	51,107,532	22,928,843
<b>Net Operating Income</b>	<b>(869,000)</b>	<b>968,367</b>	<b>1,456,124</b>	<b>1,999,409</b>	<b>766,472</b>
<b>Total Non-operating Revenue</b>	<b>37,858</b>	<b>232,898</b>	<b>196,108</b>	<b>(263,709)</b>	<b>304,787</b>
<b>Total Investment Income</b>	<b>194,146</b>	<b>212,209</b>	<b>188,791</b>	<b>(263,709)</b>	<b>304,787</b>
Interest and Dividends	133,081	198,418	160,210	121,462	236,855
Realized Gains/Losses on Sales of Securities	61,065	26,324	148,808	(18,888)	67,932
Permanently Impaired Security Writedowns	†	(12,533)	(120,227)	(366,283)	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	(156,288)	20,689	7,317	†	†
<b>Excess of Revenue over Expenses</b>	<b>(831,142)</b>	<b>1,201,265</b>	<b>1,652,232</b>	<b>1,735,700</b>	<b>1,071,259</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>(831,142)</b>	<b>1,201,265</b>	<b>1,652,232</b>	<b>1,735,700</b>	<b>1,071,259</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(37,349)</b>	<b>1,162,660</b>	<b>1,024,451</b>	<b>2,785,105</b>	<b>2,185,402</b>
Net Assets Released for Restrictions - Capital	†	105,727	24,079	182,875	323,240
Unrealized Gains/Losses on Investments	51,038	189,238	(396,968)	412,937	332,630
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	645,255	(333,570)	(254,892)	453,593	18,273
Mergers	†	†	†	†	†
Consolidations with Support	97,500	†	†	†	†
Other Changes	†	†	†	†	440,000

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Inland Hospital -- Waterville, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.638	1.350	1.476	1.476	1.386
Current Ratio without Board Designated and Undesignated Investments	1.180	.954	1.036	.834	.694
Days in Accounts Receivable	28.386	29.823	33.660	25.927	24.874
Acid Test	.295	.128	.122	.162	.042
Days Cash on Hand, Current	24.754	9.319	8.283	11.340	2.955
Days Cash on Hand, Incl Board Designated & Undesignated Investments	63.133	38.093	38.174	56.180	51.978
Average Payment Period, Accounts Payable and Accrued Expenses	37.739	32.164	37.944	35.948	36.099
Average Payment Period, Current Liabilities	83.813	72.529	67.999	69.898	70.828
<b>Capital Structure</b>					
Equity Financing Ratio	.488	.529	.488	.502	.496
Fixed Asset Financing	.489	.373	.524	.491	.430
Cash Flow Divided by Total Debt	.047	.217	.206	.198	.151
Cash Flow Divided by Total Debt with Operating Income Only	.044	.198	.194	.213	.137
Debt Service Coverage Total	.481	3.147	3.842	3.676	2.575
Debt Service Coverage Total with Operating Income Only	.464	2.912	3.638	3.920	2.355
<b>Profitability</b>					
Total Margin	(.023)	.029	.035	.032	.018
Operating Margin	(.024)	.024	.031	.036	.013
Non Operating Revenue Margin	(.046)	.194	.119	(.152)	.285
Return On Assets	(.031)	.044	.053	.048	.026
Return On Equity	(.063)	.084	.108	.096	.053
Markup	1.794	1.807	1.873	1.821	1.816
Deductible	.426	.404	.413	.399	.400
Markup Adjustment for Deductible	1.043	1.086	1.105	1.100	1.095
Reported Income Index	7.083	1.033	1.613	.623	.490
<b>Asset Efficiency</b>					
Total Asset Turnover	1.363	1.520	1.523	1.529	1.481
Fixed Asset Turnover	3.385	3.234	3.481	3.778	3.851
Average Age Plant Depreciation Only	7.802	8.243	8.622	8.824	8.823
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.056	.065	.156	.157	.116
Total Operating Revenue Growth	(.064)	.117	.164	.164	.090
Realized Gains Divided by Non-Operating Revenue	1.613	.113	.759	.072	.223
Realized Gains Divided by Net Income	(.073)	.022	.090	(.011)	.063
Long Term Debt to Equity	.403	.330	.467	.397	.332

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Maine Coast Memorial Hospital -- Ellsworth, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>14,647,495</b>	<b>23,139,459</b>	<b>22,618,768</b>	<b>28,516,548</b>	<b>25,296,422</b>
Cash and Investment	7,216,624	15,257,122	11,172,884	14,524,635	14,113,355
Current Assets Whose Use is Limited	413,745	405,500	417,150	3,692,413	621,407
Net Patient Accounts Receivable	4,356,858	6,343,691	7,032,368	7,179,679	7,337,156
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	1,879,045	†	1,931,016	1,651,347	†
Other Accounts Receivable	†	221,232	713,554	153,265	1,637,898
Inventory	382,336	392,428	406,600	486,645	711,988
Other Current Assets	398,887	519,486	945,196	828,564	874,618
<b>Total Non-Current Assets</b>	<b>25,781,179</b>	<b>27,134,317</b>	<b>29,508,906</b>	<b>34,664,129</b>	<b>44,485,412</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	2,423,620	4,087,694	4,968,969	3,346,820	4,365,205
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	21,992	38,583	†	†	†
Other Non-current Assets	228,923	218,339	685,372	854,834	4,607,417
Gross Property, Plant and Equipment (PP&E)	40,304,763	40,632,149	43,506,549	51,276,519	58,932,476
Accumulated Depreciation	17,198,119	17,842,448	19,651,984	20,814,044	23,419,686
Net Property, Plant and Equipment (PP&E)	23,106,644	22,789,701	23,854,565	30,462,475	35,512,790
<b>Total Unrestricted Assets</b>	<b>40,428,674</b>	<b>50,273,776</b>	<b>52,127,674</b>	<b>63,180,677</b>	<b>69,781,834</b>
<b>Total Current Liabilities</b>	<b>7,361,791</b>	<b>8,726,494</b>	<b>10,198,587</b>	<b>11,813,011</b>	<b>15,062,764</b>
Current Long Term Debt (LTD)	654,146	687,691	831,890	939,858	997,222
Accounts Payable and Accrued Expenses	6,707,645	7,893,365	9,366,697	10,873,153	10,195,970
Estimated Third Party Settlements	†	145,438	†	†	3,869,572
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>10,213,429</b>	<b>13,575,679</b>	<b>10,078,036</b>	<b>17,107,531</b>	<b>16,565,549</b>
Long Term Debt	10,121,663	9,575,679	10,078,036	16,711,555	16,040,828
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	4,000,000	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	91,766	†	†	395,976	524,721
<b>Fund Balance Unrestricted</b>	<b>22,853,454</b>	<b>27,971,603</b>	<b>31,851,051</b>	<b>34,260,135</b>	<b>38,153,521</b>
<b>Total Liabilities &amp; Equity</b>	<b>40,428,674</b>	<b>50,273,776</b>	<b>52,127,674</b>	<b>63,180,677</b>	<b>69,781,834</b>
<b>Total Restricted Assets</b>	<b>1,380,895</b>	<b>1,651,052</b>	<b>1,896,318</b>	<b>3,450,193</b>	<b>1,332,871</b>
Cash and Investments	1,380,895	1,651,052	1,896,318	3,450,193	1,332,871
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>1,380,895</b>	<b>1,651,052</b>	<b>1,896,318</b>	<b>3,450,193</b>	<b>1,332,870</b>
<b>Total Restricted Fund Balance</b>	<b>1,380,895</b>	<b>1,651,052</b>	<b>1,896,318</b>	<b>3,450,193</b>	<b>1,332,870</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	780,895	1,051,052	1,204,319	2,781,475	663,955
Permanently Restricted Net Assets	600,000	600,000	691,999	668,718	668,915

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Maine Coast Memorial Hospital -- Ellsworth, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>119,206,732</b>	<b>129,265,814</b>	<b>149,255,830</b>	<b>164,681,807</b>	<b>164,161,086</b>
Gross Inpatient Service Revenue	35,873,396	37,683,402	46,192,648	50,832,914	49,173,418
Gross Outpatient Service Revenue	83,333,336	91,582,412	103,063,182	113,848,893	114,987,668
Free Care (Charity Care)	1,738,447	1,969,190	2,010,589	3,329,776	4,324,113
Bad Debt (Provision for Bad Debt)	2,933,082	3,516,201	3,905,291	5,181,352	5,627,128
Contractuals	54,696,984	57,106,840	68,715,498	75,485,412	78,181,483
Changes in Prior Year Estimated/Final Settlements	(600,000)	(1,000,000)	(400,000)	(2,000,000)	†
Net Patient Service Revenue	60,438,219	67,673,583	75,024,452	82,685,267	76,028,362
Other Operating Revenue	2,796,052	3,195,645	3,163,735	1,952,640	1,790,565
<b>Total Operating Revenue</b>	<b>63,234,271</b>	<b>70,869,228</b>	<b>78,188,187</b>	<b>84,637,907</b>	<b>77,818,927</b>
<b>Total Operating Expenses</b>	<b>61,961,925</b>	<b>68,088,208</b>	<b>75,250,793</b>	<b>81,615,691</b>	<b>79,242,274</b>
Depreciation and Amortization	2,036,203	1,991,366	2,343,303	2,701,489	3,061,251
Interest	560,595	535,846	588,366	598,686	622,767
Advertising Expenses	*	*	*	*	153,004
Allowed Advertising Expenses	*	*	*	*	37,208
Non-Allowed Advertising Expenses	*	*	*	*	115,796
Salaries and Benefits	*	*	*	*	52,342,605
Other Operating Expenses	59,365,127	65,560,996	72,319,124	78,315,516	23,062,647
<b>Net Operating Income</b>	<b>1,272,346</b>	<b>2,781,020</b>	<b>2,937,394</b>	<b>3,022,216</b>	<b>(1,423,347)</b>
<b>Total Non-operating Revenue</b>	<b>580,398</b>	<b>5,716,346</b>	<b>827,905</b>	<b>(145,821)</b>	<b>1,038,170</b>
<b>Total Investment Income</b>	<b>492,783</b>	<b>548,102</b>	<b>696,013</b>	<b>(459,311)</b>	<b>348,556</b>
Interest and Dividends	403,708	558,723	752,800	367,030	293,199
Realized Gains/Losses on Sales of Securities	89,075	(10,621)	(56,787)	(826,341)	55,357
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(112,573)	(43,562)	(46,473)	(10,408)	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	200,188	5,211,806	178,365	323,898	689,614
<b>Excess of Revenue over Expenses</b>	<b>1,852,744</b>	<b>8,497,366</b>	<b>3,765,299</b>	<b>2,876,395</b>	<b>(385,177)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>1,852,744</b>	<b>8,497,366</b>	<b>3,765,299</b>	<b>2,876,395</b>	<b>(385,177)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>2,084,587</b>	<b>5,168,147</b>	<b>3,918,011</b>	<b>2,409,086</b>	<b>3,893,385</b>
Net Assets Released for Restrictions - Capital	192,848	155,049	412,789	278,148	4,081,550
Unrealized Gains/Losses on Investments	38,995	515,732	(170,916)	(193,461)	197,012
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	(4,000,000)	(89,161)	(745,457)	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	193,461	†

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Maine Coast Memorial Hospital -- Ellsworth, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.319	3.120	2.705	2.697	1.969
Current Ratio without Board Designated and Undesignated Investments	1.990	2.652	2.218	2.414	1.679
Days in Accounts Receivable	26.312	34.215	34.213	31.693	35.225
Acid Test	1.036	1.795	1.136	1.542	.978
Days Cash on Hand, Current	46.476	86.492	58.024	84.259	70.597
Days Cash on Hand, Incl Board Designated & Undesignated Investments	61.238	109.065	82.900	99.739	91.512
Average Payment Period, Accounts Payable and Accrued Expenses	40.855	43.589	46.893	50.291	48.851
Average Payment Period, Current Liabilities	44.840	48.189	51.058	54.638	72.169
<b>Capital Structure</b>					
Equity Financing Ratio	.565	.556	.611	.542	.547
Fixed Asset Financing	.438	.420	.422	.549	.452
Cash Flow Divided by Total Debt	.221	.470	.301	.193	.085
Cash Flow Divided by Total Debt with Operating Income Only	.188	.214	.260	.198	.052
Debt Service Coverage Total	3.829	9.264	5.248	4.318	2.111
Debt Service Coverage Total with Operating Income Only	3.329	4.461	4.599	4.419	1.447
<b>Profitability</b>					
Total Margin	.029	.111	.048	.034	(.005)
Operating Margin	.020	.039	.038	.036	(.018)
Non Operating Revenue Margin	.313	.673	.220	(.051)	(2.695)
Return On Assets	.046	.169	.072	.046	(.006)
Return On Equity	.081	.304	.118	.084	(.010)
Markup	1.969	1.945	2.025	2.042	2.094
Deductible	.459	.442	.460	.458	.476
Markup Adjustment for Deductible	1.086	1.107	1.112	1.117	1.108
Reported Income Index	1.080	1.660	.971	1.194	(.099)
<b>Asset Efficiency</b>					
Total Asset Turnover	1.578	1.523	1.516	1.337	1.130
Fixed Asset Turnover	2.737	3.110	3.278	2.778	2.191
Average Age Plant Depreciation Only	8.446	8.960	8.386	7.705	7.650
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.142	.099	.105	.085	(.029)
Total Operating Revenue Growth	.133	.121	.103	.082	(.081)
Realized Gains Divided by Non-Operating Revenue	.153	(.002)	(.069)	5.667	.053
Realized Gains Divided by Net Income	.048	(.001)	(.015)	(.287)	(.144)
Long Term Debt to Equity	.443	.342	.316	.488	.420

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

MaineGeneral Medical Center -- Augusta, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>44,463,365</b>	<b>46,323,525</b>	<b>57,210,399</b>	<b>72,223,489</b>	<b>80,358,838</b>
Cash and Investment	9,134,827	4,412,164	8,874,769	27,480,687	25,352,819
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	21,751,393	25,232,258	24,572,341	23,600,364	27,949,933
Due from Affiliates	1,030,117	1,166,108	973,208	483,087	8,363,613
Third Party Settlements Receivable	†	8,435,881	14,466,070	12,084,099	9,512,378
Other Accounts Receivable	†	†	†	†	†
Inventory	3,867,560	3,691,928	3,806,522	3,813,405	4,309,164
Other Current Assets	8,679,468	3,385,186	4,517,489	4,761,847	4,870,931
<b>Total Non-Current Assets</b>	<b>235,483,935</b>	<b>259,440,305</b>	<b>232,617,038</b>	<b>204,586,617</b>	<b>214,635,680</b>
Trustee Held Investments	24,302,421	7,604,833	6,311,793	5,786,549	7,634,944
Board Designated and Undesignated Investments	104,365,916	106,986,597	74,468,504	54,932,450	74,386,839
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	2,440,629	4,636,163	4,266,801	4,016,734	2,563,430
Gross Property, Plant and Equipment (PP&E)	230,098,784	277,644,989	298,199,748	298,736,583	300,313,933
Accumulated Depreciation	125,723,815	137,432,277	150,629,808	158,885,699	170,263,466
Net Property, Plant and Equipment (PP&E)	104,374,969	140,212,712	147,569,940	139,850,884	130,050,467
<b>Total Unrestricted Assets</b>	<b>279,947,300</b>	<b>305,763,830</b>	<b>289,827,437</b>	<b>276,810,106</b>	<b>294,994,518</b>
<b>Total Current Liabilities</b>	<b>30,476,677</b>	<b>34,872,245</b>	<b>30,970,522</b>	<b>32,553,737</b>	<b>37,138,434</b>
Current Long Term Debt (LTD)	3,842,581	5,552,002	5,432,838	4,938,348	5,133,348
Accounts Payable and Accrued Expenses	15,745,736	21,203,132	19,638,445	23,801,767	24,801,542
Estimated Third Party Settlements	1,321,696	†	†	†	†
Due to Affiliates	4,096,464	3,888,092	2,465,037	296,722	2,670,179
Other Current Liabilities	5,470,200	4,229,019	3,434,202	3,516,900	4,533,365
<b>Total Non-current Liabilities</b>	<b>70,770,727</b>	<b>61,035,996</b>	<b>65,213,441</b>	<b>78,461,046</b>	<b>81,501,577</b>
Long Term Debt	63,155,160	58,402,617	53,709,099	48,553,619	43,420,766
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	6,576,161	1,558,881	10,378,944	28,625,183	36,597,730
Other Non-Current Liabilities	1,039,406	1,074,498	1,125,398	1,282,244	1,483,081
<b>Fund Balance Unrestricted</b>	<b>178,699,896</b>	<b>209,855,589</b>	<b>193,643,474</b>	<b>165,795,323</b>	<b>176,354,507</b>
<b>Total Liabilities &amp; Equity</b>	<b>279,947,300</b>	<b>305,763,830</b>	<b>289,827,437</b>	<b>276,810,106</b>	<b>294,994,518</b>
<b>Total Restricted Assets</b>	<b>23,458,638</b>	<b>27,539,356</b>	<b>19,027,209</b>	<b>16,936,590</b>	<b>16,901,528</b>
Cash and Investments	23,458,638	24,815,322	17,164,049	14,951,700	16,446,748
Receivables	†	2,724,034	1,863,160	1,984,890	454,780
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>23,458,638</b>	<b>27,539,356</b>	<b>19,027,209</b>	<b>16,936,590</b>	<b>16,901,528</b>
<b>Total Restricted Fund Balance</b>	<b>23,458,638</b>	<b>27,539,356</b>	<b>19,027,209</b>	<b>16,936,590</b>	<b>16,901,528</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	10,317,252	13,256,131	4,351,229	4,282,126	3,540,130
Permanently Restricted Net Assets	13,141,386	14,283,225	14,675,980	12,654,464	13,361,398

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

MaineGeneral Medical Center -- Augusta, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>443,343,417</b>	<b>486,006,829</b>	<b>533,629,477</b>	<b>561,756,194</b>	<b>586,702,373</b>
Gross Inpatient Service Revenue	199,069,661	213,011,387	225,161,041	220,358,748	216,550,676
Gross Outpatient Service Revenue	244,273,756	272,995,442	308,468,436	341,397,446	370,151,697
Free Care (Charity Care)	5,928,924	6,403,906	7,696,496	8,296,375	9,791,619
Bad Debt (Provision for Bad Debt)	15,089,167	19,220,658	16,351,120	15,242,271	14,854,106
Contractuals	179,230,802	195,294,725	231,008,360	255,342,926	259,998,814
Changes in Prior Year Estimated/Final Settlements	(4,100,000)	(2,906,000)	(1,142,000)	(4,638,000)	(1,594,000)
Net Patient Service Revenue	247,194,524	267,993,540	279,715,501	287,512,622	303,651,834
Other Operating Revenue	9,053,466	10,955,632	10,532,637	13,103,431	17,655,189
<b>Total Operating Revenue</b>	<b>256,247,990</b>	<b>278,949,172</b>	<b>290,248,138</b>	<b>300,616,053</b>	<b>321,307,023</b>
<b>Total Operating Expenses</b>	<b>247,508,243</b>	<b>271,501,320</b>	<b>297,083,357</b>	<b>293,000,501</b>	<b>305,483,726</b>
Depreciation and Amortization	14,609,108	16,308,239	19,847,592	21,619,353	20,693,298
Interest	1,838,655	2,247,348	2,863,257	2,683,866	2,364,959
Advertising Expenses	*	*	*	*	909,017
Allowed Advertising Expenses	*	*	*	*	909,017
Non-Allowed Advertising Expenses	*	*	*	*	†
Salaries and Benefits	*	*	*	*	148,862,588
Other Operating Expenses	231,060,480	252,945,733	274,372,508	268,697,282	132,653,864
<b>Net Operating Income</b>	<b>8,739,747</b>	<b>7,447,852</b>	<b>(6,835,219)</b>	<b>7,615,552</b>	<b>15,823,297</b>
<b>Total Non-operating Revenue</b>	<b>11,043,643</b>	<b>8,880,993</b>	<b>2,975,164</b>	<b>(10,821,704)</b>	<b>4,463,388</b>
<b>Total Investment Income</b>	<b>10,594,877</b>	<b>8,237,788</b>	<b>2,388,301</b>	<b>(11,253,247)</b>	<b>4,181,276</b>
Interest and Dividends	7,673,138	9,821,780	6,624,329	1,942,499	2,144,450
Realized Gains/Losses on Sales of Securities	2,921,739	(1,583,992)	(4,236,028)	(573,587)	2,036,826
Permanently Impaired Security Writedowns	†	†	†	(12,622,159)	†
Gains/Losses on Joint Ventures/Equity Investments	30,327	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	418,439	643,205	586,863	431,543	282,112
<b>Excess of Revenue over Expenses</b>	<b>19,783,390</b>	<b>16,328,845</b>	<b>(3,860,055)</b>	<b>(3,206,152)</b>	<b>20,286,685</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>19,783,390</b>	<b>16,328,845</b>	<b>(3,860,055)</b>	<b>(3,206,152)</b>	<b>20,286,685</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>21,049,647</b>	<b>31,155,693</b>	<b>(16,212,115)</b>	<b>(27,848,151)</b>	<b>10,559,184</b>
Net Assets Released for Restrictions - Capital	48,742	7,956	12,545,802	1,869,503	1,586,008
Unrealized Gains/Losses on Investments	(3,959,676)	7,589,771	(10,259,339)	(1,140,431)	5,066,162
Minimum Pension Liability Adjustment	10,456,697	707,040	(10,238,523)	(19,571,071)	(5,379,671)
Transfers From/To Affiliates	(4,240,100)	(4,800,000)	(4,400,000)	(5,800,000)	(11,000,000)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	(1,039,406)	11,322,081	†	†	†

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

MaineGeneral Medical Center -- Augusta, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	4.883	4.396	4.252	3.906	4.167
Current Ratio without Board Designated and Undesignated Investments	1.459	1.328	1.847	2.219	2.164
Days in Accounts Receivable	32.117	34.366	32.064	29.961	33.597
Acid Test	.300	.127	.287	.844	.683
Days Cash on Hand, Current	14.316	6.311	11.684	36.961	32.493
Days Cash on Hand, Incl Board Designated & Undesignated Investments	177.879	159.332	109.727	110.843	127.831
Average Payment Period, Accounts Payable and Accrued Expenses	24.677	30.327	25.855	32.013	31.787
Average Payment Period, Current Liabilities	47.763	49.877	40.775	43.784	47.598
<b>Capital Structure</b>					
Equity Financing Ratio	.638	.686	.668	.599	.598
Fixed Asset Financing	.605	.417	.364	.347	.334
Cash Flow Divided by Total Debt	.340	.340	.166	.166	.345
Cash Flow Divided by Total Debt with Operating Income Only	.231	.248	.135	.263	.308
Debt Service Coverage Total	6.435	5.728	2.240	2.599	5.935
Debt Service Coverage Total with Operating Income Only	4.474	4.270	1.887	3.932	5.324
<b>Profitability</b>					
Total Margin	.074	.057	(.013)	(.011)	.062
Operating Margin	.034	.027	(.024)	.025	.049
Non Operating Revenue Margin	.558	.544	(.771)	3.375	.220
Return On Assets	.071	.053	(.013)	(.012)	.069
Return On Equity	.111	.078	(.020)	(.019)	.115
Markup	1.828	1.830	1.832	1.962	1.978
Deductible	.404	.402	.433	.455	.443
Markup Adjustment for Deductible	1.104	1.111	1.054	1.090	1.127
Reported Income Index	.940	.524	.238	.115	1.921
<b>Asset Efficiency</b>					
Total Asset Turnover	.955	.941	1.012	1.047	1.104
Fixed Asset Turnover	2.455	1.989	1.967	2.150	2.471
Average Age Plant Depreciation Only	8.606	8.427	7.589	7.349	8.228
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.095	.097	.094	(.014)	.043
Total Operating Revenue Growth	.095	.089	.041	.036	.069
Realized Gains Divided by Non-Operating Revenue	.265	(.178)	(1.424)	.053	.456
Realized Gains Divided by Net Income	.148	(.097)	1.097	.179	.100
Long Term Debt to Equity	.353	.278	.277	.293	.246

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Maine Medical Center -- Portland, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>358,482,000</b>	<b>393,570,000</b>	<b>318,332,000</b>	<b>335,694,000</b>	<b>357,186,000</b>
Cash and Investment	260,223,000	288,962,000	239,311,000	259,188,000	268,875,000
Current Assets Whose Use is Limited	39,368,000	23,339,000	4,856,000	6,658,000	6,344,000
Net Patient Accounts Receivable	27,895,000	32,121,000	50,441,000	48,132,000	58,264,000
Due from Affiliates	†	10,653,000	2,070,000	3,111,000	3,526,000
Third Party Settlements Receivable	15,317,000	26,773,000	7,093,000	2,290,000	†
Other Accounts Receivable	†	†	†	†	†
Inventory	†	5,066,337	9,594,533	6,077,000	6,601,000
Other Current Assets	15,679,000	6,655,663	4,966,467	10,238,000	13,576,000
<b>Total Non-Current Assets</b>	<b>449,556,000</b>	<b>497,909,000</b>	<b>546,724,000</b>	<b>581,428,000</b>	<b>627,181,000</b>
Trustee Held Investments	62,575,000	43,230,000	18,807,000	17,695,000	21,536,000
Board Designated and Undesignated Investments	91,719,000	85,461,000	85,113,000	91,689,000	99,929,000
Due From Affiliates	2,454,000	2,454,000	77,000	77,000	40,000
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	12,408,000	15,797,000	42,117,000	44,232,000	77,141,000
Gross Property, Plant and Equipment (PP&E)	537,959,610	631,797,000	688,678,041	736,066,000	775,919,000
Accumulated Depreciation	257,559,610	280,830,000	288,068,041	308,331,000	347,384,000
Net Property, Plant and Equipment (PP&E)	280,400,000	350,967,000	400,610,000	427,735,000	428,535,000
<b>Total Unrestricted Assets</b>	<b>808,038,000</b>	<b>891,479,000</b>	<b>865,056,000</b>	<b>917,122,000</b>	<b>984,367,000</b>
<b>Total Current Liabilities</b>	<b>130,263,000</b>	<b>162,691,000</b>	<b>116,175,000</b>	<b>111,195,000</b>	<b>141,171,000</b>
Current Long Term Debt (LTD)	5,068,000	6,951,000	12,280,000	12,160,000	11,663,000
Accounts Payable and Accrued Expenses	48,072,000	52,369,000	53,745,000	57,708,000	66,329,000
Estimated Third Party Settlements	55,735,000	72,772,000	36,482,000	33,246,000	53,252,000
Due to Affiliates	3,473,000	12,852,000	12,068,000	6,280,000	8,212,000
Other Current Liabilities	17,915,000	17,747,000	1,600,000	1,801,000	1,715,000
<b>Total Non-current Liabilities</b>	<b>175,088,000</b>	<b>191,871,000</b>	<b>223,392,000</b>	<b>338,838,000</b>	<b>346,844,000</b>
Long Term Debt	149,771,000	143,375,000	134,771,000	128,899,000	120,703,000
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	16,772,000	16,477,000	15,715,000
Accrued Pension and Post Retiree Health Benefits	7,881,000	31,257,000	50,616,000	167,712,000	180,651,000
Other Non-Current Liabilities	17,436,000	17,239,000	21,233,000	25,750,000	29,775,000
<b>Fund Balance Unrestricted</b>	<b>502,687,000</b>	<b>536,917,000</b>	<b>525,489,000</b>	<b>467,089,000</b>	<b>496,352,000</b>
<b>Total Liabilities &amp; Equity</b>	<b>808,038,000</b>	<b>891,479,000</b>	<b>865,056,000</b>	<b>917,122,000</b>	<b>984,367,000</b>
<b>Total Restricted Assets</b>	<b>101,142,000</b>	<b>113,081,000</b>	<b>90,564,000</b>	<b>91,213,000</b>	<b>101,254,000</b>
Cash and Investments	101,142,000	113,081,000	90,564,000	91,213,000	101,254,000
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>101,142,000</b>	<b>113,081,000</b>	<b>90,564,000</b>	<b>91,213,000</b>	<b>101,254,000</b>
<b>Total Restricted Fund Balance</b>	<b>101,142,000</b>	<b>113,081,000</b>	<b>90,564,000</b>	<b>91,213,000</b>	<b>101,254,000</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	81,539,000	92,365,000	69,529,000	69,624,000	78,235,000
Permanently Restricted Net Assets	19,603,000	20,716,000	21,035,000	21,589,000	23,019,000

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Maine Medical Center -- Portland, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>864,046,000</b>	<b>906,086,000</b>	<b>1,001,892,000</b>	<b>1,147,415,000</b>	<b>1,269,772,000</b>
Gross Inpatient Service Revenue	614,223,000	639,499,000	704,873,000	793,099,000	848,649,000
Gross Outpatient Service Revenue	249,823,000	266,587,000	297,019,000	354,316,000	421,123,000
Free Care (Charity Care)	16,703,000	17,423,000	17,416,000	23,516,000	38,141,000
Bad Debt (Provision for Bad Debt)	21,255,000	22,965,000	23,817,000	31,185,000	37,061,000
Contractuals	277,019,000	299,490,000	348,090,000	421,504,000	490,390,000
Changes in Prior Year Estimated/Final Settlements	†	(12,296,000)	(7,739,000)	(11,898,000)	(7,000,000)
Net Patient Service Revenue	549,069,000	578,504,000	620,308,000	683,108,000	711,180,000
Other Operating Revenue	7,995,000	7,837,000	8,004,000	8,678,000	8,954,000
<b>Total Operating Revenue</b>	<b>557,064,000</b>	<b>586,341,000</b>	<b>628,312,000</b>	<b>691,786,000</b>	<b>720,134,000</b>
<b>Total Operating Expenses</b>	<b>523,649,000</b>	<b>539,763,000</b>	<b>587,572,000</b>	<b>641,032,000</b>	<b>675,122,000</b>
Depreciation and Amortization	32,322,000	32,274,000	36,392,000	45,407,000	48,025,000
Interest	2,729,000	2,556,000	3,911,000	5,479,000	4,708,000
Advertising Expenses	*	*	*	*	1,491,000
Allowed Advertising Expenses	*	*	*	*	93,000
Non-Allowed Advertising Expenses	*	*	*	*	1,398,000
Salaries and Benefits	*	*	*	*	375,870,000
Other Operating Expenses	488,598,000	504,933,000	547,269,000	590,146,000	245,028,000
<b>Net Operating Income</b>	<b>33,415,000</b>	<b>46,578,000</b>	<b>40,740,000</b>	<b>50,754,000</b>	<b>45,012,000</b>
<b>Total Non-operating Revenue</b>	<b>19,133,000</b>	<b>21,817,000</b>	<b>12,751,000</b>	<b>14,149,000</b>	<b>8,373,000</b>
<b>Total Investment Income</b>	<b>17,996,000</b>	<b>19,795,000</b>	<b>11,652,000</b>	<b>12,499,000</b>	<b>7,550,000</b>
Interest and Dividends	17,338,000	21,808,000	15,380,000	16,174,000	10,034,000
Realized Gains/Losses on Sales of Securities	658,000	(2,013,000)	(3,728,000)	(3,675,000)	(2,484,000)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(1,391,000)	(378,000)	408,000	354,000	393,000
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	2,528,000	2,400,000	691,000	1,296,000	430,000
<b>Excess of Revenue over Expenses</b>	<b>52,548,000</b>	<b>68,395,000</b>	<b>53,491,000</b>	<b>64,903,000</b>	<b>53,385,000</b>
Extraordinary Gains/Losses	†	†	(2,013,000)	†	†
<b>Total Surplus/Deficit</b>	<b>52,548,000</b>	<b>68,395,000</b>	<b>51,478,000</b>	<b>64,903,000</b>	<b>53,385,000</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>17,001,000</b>	<b>34,230,000</b>	<b>(11,426,000)</b>	<b>(58,399,000)</b>	<b>29,263,000</b>
Net Assets Released for Restrictions - Capital	8,403,000	1,343,000	1,071,000	749,000	472,000
Unrealized Gains/Losses on Investments	(1,982,000)	7,362,000	(31,718,000)	13,135,000	17,961,000
Minimum Pension Liability Adjustment	2,255,000	†	(19,540,000)	(119,861,000)	(12,765,000)
Transfers From/To Affiliates	(30,534,000)	(19,757,000)	(19,206,000)	(17,325,000)	(29,790,000)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	(13,689,000)	(23,113,000)	6,489,000	†	†

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Maine Medical Center -- Portland, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	3.456	2.944	3.473	3.844	3.238
Current Ratio without Board Designated and Undesignated Investments	2.752	2.419	2.740	3.019	2.530
Days in Accounts Receivable	18.544	20.266	29.680	25.718	29.903
Acid Test	2.300	1.920	2.102	2.391	1.950
Days Cash on Hand, Current	222.562	224.615	161.691	162.911	160.190
Days Cash on Hand, Incl Board Designated & Undesignated Investments	290.699	286.081	218.054	219.098	218.354
Average Payment Period, Accounts Payable and Accrued Expenses	35.712	37.665	35.591	35.364	38.607
Average Payment Period, Current Liabilities	96.771	117.012	76.933	68.140	82.168
<b>Capital Structure</b>					
Equity Financing Ratio	.622	.602	.607	.509	.504
Fixed Asset Financing	.534	.409	.336	.301	.282
Cash Flow Divided by Total Debt	.278	.284	.265	.245	.208
Cash Flow Divided by Total Debt with Operating Income Only	.215	.222	.227	.214	.191
Debt Service Coverage Total	9.384	13.539	8.635	6.520	6.291
Debt Service Coverage Total with Operating Income Only	7.334	10.678	7.461	5.723	5.795
<b>Profitability</b>					
Total Margin	.091	.112	.083	.092	.073
Operating Margin	.060	.079	.065	.073	.063
Non Operating Revenue Margin	.364	.319	.238	.218	.157
Return On Assets	.065	.077	.062	.071	.054
Return On Equity	.105	.127	.102	.139	.108
Markup	1.665	1.693	1.719	1.803	1.894
Deductible	.321	.331	.347	.367	.386
Markup Adjustment for Deductible	1.136	1.138	1.126	1.146	1.168
Reported Income Index	3.091	1.998	(4.681)	(1.111)	1.824
<b>Asset Efficiency</b>					
Total Asset Turnover	.713	.682	.741	.770	.740
Fixed Asset Turnover	1.987	1.671	1.568	1.617	1.680
Average Age Plant Depreciation Only	7.969	8.701	7.916	6.790	7.233
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.048	.031	.089	.091	.053
Total Operating Revenue Growth	(.013)	.053	.072	.101	.041
Realized Gains Divided by Non-Operating Revenue	.034	(.092)	(.292)	(.260)	(.297)
Realized Gains Divided by Net Income	.013	(.029)	(.070)	(.057)	(.047)
Long Term Debt to Equity	.298	.267	.256	.276	.243

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Mayo Regional Hospital -- Dover-Foxcroft, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>11,074,272</b>	<b>12,602,395</b>	<b>10,098,807</b>	<b>12,560,231</b>	<b>8,278,625</b>
Cash and Investment	3,722,984	5,062,583	4,605,588	7,588,136	3,155,055
Current Assets Whose Use is Limited	†	199,331	197,616	194,481	†
Net Patient Accounts Receivable	3,322,179	3,073,752	2,779,840	3,374,785	3,312,796
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	2,662,479	2,745,795	995,585	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	747,273	749,910	767,445	628,196	777,255
Other Current Assets	619,357	771,024	752,733	774,633	1,033,519
<b>Total Non-Current Assets</b>	<b>18,763,165</b>	<b>19,899,720</b>	<b>24,451,053</b>	<b>25,173,994</b>	<b>30,082,242</b>
Trustee Held Investments	213,367	20,675	28,834	32,623	†
Board Designated and Undesignated Investments	5,111,770	6,475,406	6,134,026	8,432,159	11,560,930
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	190,920	229,007	3,962,708	2,460,304	3,703,543
Gross Property, Plant and Equipment (PP&E)	28,991,994	30,116,621	32,670,666	34,390,602	33,386,512
Accumulated Depreciation	15,744,886	16,941,989	18,345,181	20,141,694	18,568,743
Net Property, Plant and Equipment (PP&E)	13,247,108	13,174,632	14,325,485	14,248,908	14,817,769
<b>Total Unrestricted Assets</b>	<b>29,837,437</b>	<b>32,502,115</b>	<b>34,549,860</b>	<b>37,734,225</b>	<b>38,360,867</b>
<b>Total Current Liabilities</b>	<b>3,209,483</b>	<b>3,552,274</b>	<b>4,507,771</b>	<b>5,422,708</b>	<b>5,851,441</b>
Current Long Term Debt (LTD)	545,000	560,000	575,000	590,000	405,000
Accounts Payable and Accrued Expenses	2,664,483	2,992,274	3,932,771	3,489,515	3,459,868
Estimated Third Party Settlements	†	†	†	1,343,193	1,986,573
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>7,080,000</b>	<b>6,520,000</b>	<b>5,945,000</b>	<b>5,355,000</b>	<b>4,950,000</b>
Long Term Debt	7,080,000	6,520,000	5,945,000	5,355,000	4,950,000
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>19,547,954</b>	<b>22,429,841</b>	<b>24,098,588</b>	<b>26,956,517</b>	<b>27,559,426</b>
<b>Total Liabilities &amp; Equity</b>	<b>29,837,437</b>	<b>32,502,115</b>	<b>34,551,359</b>	<b>37,734,225</b>	<b>38,360,867</b>
<b>Total Restricted Assets</b>	<b>575,173</b>	<b>603,111</b>	<b>616,439</b>	<b>633,039</b>	<b>965,129</b>
Cash and Investments	574,963	603,123	616,439	633,039	965,129
Receivables	†	†	†	†	†
Other Assets	210	(12)	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>575,173</b>	<b>603,111</b>	<b>616,439</b>	<b>633,039</b>	<b>965,129</b>
<b>Total Restricted Fund Balance</b>	<b>575,173</b>	<b>603,111</b>	<b>616,439</b>	<b>633,039</b>	<b>965,129</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	283,325	297,542	343,698	363,722	549,671
Permanently Restricted Net Assets	291,848	305,569	272,741	269,317	415,458

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Mayo Regional Hospital -- Dover-Foxcroft, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>50,964,908</b>	<b>54,889,355</b>	<b>56,426,532</b>	<b>63,800,591</b>	<b>64,008,703</b>
Gross Inpatient Service Revenue	12,046,588	12,940,020	13,837,286	16,056,734	14,006,169
Gross Outpatient Service Revenue	38,918,320	41,949,335	42,589,246	47,743,857	50,002,534
Free Care (Charity Care)	820,598	1,255,776	1,521,580	2,608,580	2,385,853
Bad Debt (Provision for Bad Debt)	1,123,249	1,007,491	1,288,173	1,537,418	1,562,535
Contractuals	17,219,523	17,064,339	16,587,850	20,305,667	21,044,053
Changes in Prior Year Estimated/Final Settlements	(649,000)	(699,000)	(1,600,000)	(2,500,000)	(575,000)
Net Patient Service Revenue	32,450,538	36,260,749	38,628,929	41,848,926	39,591,262
Other Operating Revenue	1,119,258	1,191,501	1,220,565	1,537,291	1,643,980
<b>Total Operating Revenue</b>	<b>33,569,796</b>	<b>37,452,250</b>	<b>39,849,494</b>	<b>43,386,217</b>	<b>41,235,242</b>
<b>Total Operating Expenses</b>	<b>32,454,479</b>	<b>35,262,588</b>	<b>38,157,550</b>	<b>40,970,648</b>	<b>41,131,836</b>
Depreciation and Amortization	1,300,807	1,425,592	1,618,487	1,801,721	1,918,023
Interest	372,073	295,206	309,881	283,326	245,576
Advertising Expenses	*	*	*	*	117,838
Allowed Advertising Expenses	*	*	*	*	†
Non-Allowed Advertising Expenses	*	*	*	*	117,838
Salaries and Benefits	*	*	*	*	26,978,460
Other Operating Expenses	30,781,599	33,541,790	36,229,182	38,885,601	11,871,939
<b>Net Operating Income</b>	<b>1,115,317</b>	<b>2,189,662</b>	<b>1,691,944</b>	<b>2,415,569</b>	<b>103,406</b>
<b>Total Non-operating Revenue</b>	<b>469,922</b>	<b>706,892</b>	<b>23,262</b>	<b>462,384</b>	<b>461,793</b>
<b>Total Investment Income</b>	<b>388,277</b>	<b>669,611</b>	<b>(22,254)</b>	<b>410,148</b>	<b>425,028</b>
Interest and Dividends	301,696	436,333	440,182	353,802	496,995
Realized Gains/Losses on Sales of Securities	86,581	233,278	(462,436)	56,346	(71,967)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	81,645	37,281	45,516	52,236	36,765
<b>Excess of Revenue over Expenses</b>	<b>1,585,239</b>	<b>2,896,554</b>	<b>1,715,206</b>	<b>2,877,953</b>	<b>565,199</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>1,585,239</b>	<b>2,896,554</b>	<b>1,715,206</b>	<b>2,877,953</b>	<b>565,199</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>1,599,285</b>	<b>2,909,825</b>	<b>1,682,075</b>	<b>2,874,529</b>	<b>594,926</b>
Net Assets Released for Restrictions - Capital	13,720	13,271	†	†	†
Unrealized Gains/Losses on Investments	326	†	(33,131)	(3,424)	29,727
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Mayo Regional Hospital -- Dover-Foxcroft, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	5.043	5.371	3.601	3.871	3.391
Current Ratio without Board Designated and Undesignated Investments	3.450	3.548	2.240	2.316	1.415
Days in Accounts Receivable	37.367	30.940	26.266	29.434	30.541
Acid Test	1.160	1.481	1.066	1.435	.539
Days Cash on Hand, Current	43.619	56.760	47.981	72.523	29.367
Days Cash on Hand, Incl Board Designated & Undesignated Investments	103.509	126.611	109.255	151.099	136.976
Average Payment Period, Accounts Payable and Accrued Expenses	31.217	32.278	39.286	32.517	32.204
Average Payment Period, Current Liabilities	37.603	38.318	45.030	50.532	54.465
<b>Capital Structure</b>					
Equity Financing Ratio	.655	.690	.698	.714	.718
Fixed Asset Financing	.534	.495	.415	.376	.334
Cash Flow Divided by Total Debt	.280	.429	.319	.434	.230
Cash Flow Divided by Total Debt with Operating Income Only	.235	.359	.317	.391	.187
Debt Service Coverage Total	3.736	5.495	4.189	5.782	3.266
Debt Service Coverage Total with Operating Income Only	3.197	4.654	4.162	5.243	2.713
<b>Profitability</b>					
Total Margin	.047	.076	.043	.066	.014
Operating Margin	.033	.058	.042	.056	.003
Non Operating Revenue Margin	.296	.244	.014	.161	.817
Return On Assets	.053	.089	.050	.076	.015
Return On Equity	.081	.129	.071	.107	.021
Markup	1.605	1.590	1.511	1.595	1.596
Deductible	.338	.311	.294	.318	.329
Markup Adjustment for Deductible	1.074	1.106	1.076	1.099	1.085
Reported Income Index	1.041	1.005	1.028	1.007	.937
<b>Asset Efficiency</b>					
Total Asset Turnover	1.141	1.174	1.154	1.162	1.087
Fixed Asset Turnover	2.534	2.843	2.782	3.045	2.783
Average Age Plant Depreciation Only	12.104	11.884	11.335	11.179	9.681
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.097	.087	.082	.074	.004
Total Operating Revenue Growth	.017	.116	.064	.089	(.050)
Realized Gains Divided by Non-Operating Revenue	.184	.330	(19.879)	.122	(.156)
Realized Gains Divided by Net Income	.055	.081	(.270)	.020	(.127)
Long Term Debt to Equity	.362	.291	.247	.199	.180

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Mercy Hospital -- Portland, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>42,344,122</b>	<b>42,810,904</b>	<b>40,296,000</b>	<b>41,807,000</b>	<b>48,467,000</b>
Cash and Investment	6,639,975	14,310,750	(1,193,000)	10,354,000	(3,455,000)
Current Assets Whose Use is Limited	2,390,397	3,499,740	984,000	751,000	1,016,000
Net Patient Accounts Receivable	17,161,155	18,594,689	21,225,000	19,366,000	25,220,000
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	11,286,732	835,707	13,635,000	4,989,000	16,370,000
Other Accounts Receivable	1,526,972	1,613,287	1,409,000	1,387,000	2,608,000
Inventory	2,356,895	2,909,836	3,684,000	4,319,000	4,283,000
Other Current Assets	981,996	1,046,895	552,000	641,000	2,425,000
<b>Total Non-Current Assets</b>	<b>148,030,936</b>	<b>159,155,674</b>	<b>161,979,000</b>	<b>160,544,000</b>	<b>151,123,000</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	82,263,581	53,836,178	21,396,000	24,978,000	27,613,000
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	12,713,810	20,032,972	21,790,000	22,687,000	16,437,000
Gross Property, Plant and Equipment (PP&E)	111,398,461	147,554,885	185,823,000	186,971,000	189,912,000
Accumulated Depreciation	58,344,916	62,268,361	67,030,000	74,092,000	82,839,000
Net Property, Plant and Equipment (PP&E)	53,053,545	85,286,524	118,793,000	112,879,000	107,073,000
<b>Total Unrestricted Assets</b>	<b>190,375,058</b>	<b>201,966,578</b>	<b>202,275,000</b>	<b>202,351,000</b>	<b>199,590,000</b>
<b>Total Current Liabilities</b>	<b>21,761,883</b>	<b>27,381,702</b>	<b>33,186,000</b>	<b>29,596,000</b>	<b>43,396,000</b>
Current Long Term Debt (LTD)	1,093,582	769,646	7,660,000	7,686,000	7,825,000
Accounts Payable and Accrued Expenses	16,522,611	19,037,620	20,176,000	16,785,000	24,439,000
Estimated Third Party Settlements	1,089,779	3,380,888	1,528,000	1,314,000	4,124,000
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	3,055,911	4,193,548	3,822,000	3,811,000	7,008,000
<b>Total Non-current Liabilities</b>	<b>80,521,160</b>	<b>81,333,411</b>	<b>81,192,000</b>	<b>73,071,000</b>	<b>72,023,000</b>
Long Term Debt	76,259,038	75,489,392	67,829,000	66,983,000	66,424,000
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	4,262,122	5,844,019	13,363,000	6,088,000	5,599,000
<b>Fund Balance Unrestricted</b>	<b>88,092,015</b>	<b>93,251,465</b>	<b>87,897,000</b>	<b>99,684,000</b>	<b>84,171,000</b>
<b>Total Liabilities &amp; Equity</b>	<b>190,375,058</b>	<b>201,966,578</b>	<b>202,275,000</b>	<b>202,351,000</b>	<b>199,590,000</b>
<b>Total Restricted Assets</b>	<b>15,431,272</b>	<b>16,948,911</b>	<b>6,418,000</b>	<b>2,196,000</b>	<b>2,133,000</b>
Cash and Investments	7,999,805	10,998,244	3,559,000	1,556,000	1,884,000
Receivables	7,131,156	5,661,855	2,584,000	378,000	†
Other Assets	300,311	288,812	275,000	262,000	249,000
<b>Total Restricted Liabilities and Equity</b>	<b>15,431,272</b>	<b>16,948,911</b>	<b>6,418,000</b>	<b>2,196,000</b>	<b>2,133,000</b>
<b>Total Restricted Fund Balance</b>	<b>15,431,272</b>	<b>16,948,911</b>	<b>6,418,000</b>	<b>2,196,000</b>	<b>2,133,000</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	14,411,779	15,862,541	5,545,000	1,213,000	1,081,000
Permanently Restricted Net Assets	1,019,493	1,086,370	873,000	983,000	1,052,000

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Mercy Hospital -- Portland, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>247,274,959</b>	<b>279,240,830</b>	<b>308,298,000</b>	<b>334,405,000</b>	<b>346,763,000</b>
Gross Inpatient Service Revenue	107,372,427	121,498,943	127,053,000	125,891,000	121,592,000
Gross Outpatient Service Revenue	139,902,532	157,741,887	181,245,000	208,514,000	225,171,000
Free Care (Charity Care)	5,371,124	5,008,636	7,349,000	8,045,000	10,551,000
Bad Debt (Provision for Bad Debt)	6,784,286	8,233,522	10,534,000	10,269,000	13,788,000
Contractuals	96,235,857	110,004,009	122,020,000	133,830,000	145,698,000
Changes in Prior Year Estimated/Final Settlements	(4,543,000)	1,037,000	17,000	567,000	4,740,000
Net Patient Service Revenue	143,426,692	154,957,663	168,378,000	181,694,000	171,986,000
Other Operating Revenue	2,861,938	3,252,966	4,264,000	3,756,000	3,141,000
<b>Total Operating Revenue</b>	<b>146,288,630</b>	<b>158,210,629</b>	<b>172,642,000</b>	<b>185,450,000</b>	<b>175,127,000</b>
<b>Total Operating Expenses</b>	<b>141,944,599</b>	<b>154,847,307</b>	<b>173,229,000</b>	<b>190,847,000</b>	<b>191,235,000</b>
Depreciation and Amortization	7,390,827	6,965,127	8,498,000	11,358,000	10,840,000
Interest	793,470	416,803	1,110,000	2,392,000	2,299,000
Advertising Expenses	*	*	*	*	1,063,000
Allowed Advertising Expenses	*	*	*	*	30,000
Non-Allowed Advertising Expenses	*	*	*	*	1,033,000
Salaries and Benefits	*	*	*	*	103,630,000
Other Operating Expenses	133,760,302	147,465,377	163,621,000	177,097,000	73,403,000
<b>Net Operating Income</b>	<b>4,344,031</b>	<b>3,363,322</b>	<b>(587,000)</b>	<b>(5,397,000)</b>	<b>(16,108,000)</b>
<b>Total Non-operating Revenue</b>	<b>2,610,406</b>	<b>3,683,621</b>	<b>(12,324,000)</b>	<b>12,472,000</b>	<b>592,000</b>
<b>Total Investment Income</b>	<b>2,281,717</b>	<b>1,937,715</b>	<b>(685,000)</b>	<b>(244,000)</b>	<b>498,000</b>
Interest and Dividends	901,573	730,840	947,000	213,000	128,000
Realized Gains/Losses on Sales of Securities	1,380,144	1,206,875	(1,632,000)	(457,000)	370,000
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	656,996	60,829	424,000	(78,000)	293,000
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	(328,307)	1,685,077	(12,063,000)	12,794,000	(199,000)
<b>Excess of Revenue over Expenses</b>	<b>6,954,437</b>	<b>7,046,943</b>	<b>(12,911,000)</b>	<b>7,075,000</b>	<b>(15,516,000)</b>
Extraordinary Gains/Losses	†	†	†	†	(330,000)
<b>Total Surplus/Deficit</b>	<b>6,954,437</b>	<b>7,046,943</b>	<b>(12,911,000)</b>	<b>7,075,000</b>	<b>(15,846,000)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>7,388,211</b>	<b>5,152,969</b>	<b>(5,355,000)</b>	<b>11,791,000</b>	<b>(15,512,000)</b>
Net Assets Released for Restrictions - Capital	10,126	71,473	10,144,000	4,713,000	246,000
Unrealized Gains/Losses on Investments	432,648	(90,775)	(2,549,000)	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(9,000)	26,989	(39,000)	3,000	88,000
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	(1,901,661)	†	†	†

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Mercy Hospital -- Portland, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	5.726	3.530	1.859	2.257	1.753
Current Ratio without Board Designated and Undesignated Investments	1.946	1.563	1.214	1.413	1.117
Days in Accounts Receivable	43.673	43.799	46.010	38.904	53.524
Acid Test	.415	.650	(.006)	.375	(.056)
Days Cash on Hand, Current	24.496	43.960	(.463)	22.583	-4.935
Days Cash on Hand, Incl Board Designated & Undesignated Investments	247.650	176.837	46.945	73.377	50.936
Average Payment Period, Accounts Payable and Accrued Expenses	44.820	46.988	44.705	34.133	49.448
Average Payment Period, Current Liabilities	59.033	67.583	73.531	60.185	87.805
<b>Capital Structure</b>					
Equity Financing Ratio	.463	.462	.435	.493	.422
Fixed Asset Financing	1.437	.885	.571	.593	.620
Cash Flow Divided by Total Debt	.140	.129	(.039)	.180	(.041)
Cash Flow Divided by Total Debt with Operating Income Only	.115	.095	.069	.058	(.046)
Debt Service Coverage Total	6.976	9.553	(1.757)	2.072	(.238)
Debt Service Coverage Total with Operating Income Only	5.773	7.114	4.799	.831	(.297)
<b>Profitability</b>					
Total Margin	.047	.044	(.081)	.036	(.088)
Operating Margin	.030	.021	(.003)	(.029)	(.092)
Non Operating Revenue Margin	.375	.523	.955	1.763	(.038)
Return On Assets	.037	.035	(.064)	.035	(.078)
Return On Equity	.079	.076	(.147)	.071	(.184)
Markup	1.762	1.824	1.804	1.772	1.830
Deductible	.389	.394	.396	.400	.420
Markup Adjustment for Deductible	1.084	1.114	1.100	1.071	1.068
Reported Income Index	.932	1.366	2.411	.600	1.000
<b>Asset Efficiency</b>					
Total Asset Turnover	.782	.802	.793	.978	.880
Fixed Asset Turnover	2.757	1.855	1.453	1.643	1.636
Average Age Plant Depreciation Only	7.894	8.940	7.888	6.523	7.642
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.106	.091	.119	.102	.002
Total Operating Revenue Growth	.108	.081	.091	.074	(.056)
Realized Gains Divided by Non-Operating Revenue	.529	.328	.132	(.037)	.625
Realized Gains Divided by Net Income	.198	.171	.126	(.065)	(.024)
Long Term Debt to Equity	.866	.810	.772	.672	.789

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Mid Coast Hospital -- Brunswick, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>16,765,437</b>	<b>18,662,850</b>	<b>15,936,700</b>	<b>25,606,051</b>	<b>24,865,971</b>
Cash and Investment	7,591,499	7,570,212	3,283,545	7,391,801	8,893,291
Current Assets Whose Use is Limited	550,372	376,031	543,017	5,422,393	717,159
Net Patient Accounts Receivable	5,338,559	5,841,136	7,472,225	8,049,122	8,424,478
Due from Affiliates	472,602	1,126,007	435,981	996,190	811,665
Third Party Settlements Receivable	†	†	752,421	†	1,923,831
Other Accounts Receivable	†	†	†	†	†
Inventory	1,659,892	1,904,952	1,986,026	2,067,641	2,060,130
Other Current Assets	1,152,513	1,844,512	1,463,485	1,678,904	2,035,417
<b>Total Non-Current Assets</b>	<b>78,179,281</b>	<b>83,618,991</b>	<b>84,657,168</b>	<b>94,002,700</b>	<b>95,356,205</b>
Trustee Held Investments	3,220,682	3,866,697	3,390,787	3,750,070	†
Board Designated and Undesignated Investments	28,841,803	33,264,957	31,685,579	26,583,027	28,087,240
Due From Affiliates	3,000,654	2,496,096	2,882,715	2,916,553	2,326,768
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	913,286	898,328	876,181	971,976	5,261,311
Gross Property, Plant and Equipment (PP&E)	65,390,737	70,038,662	76,899,892	95,129,616	99,870,231
Accumulated Depreciation	23,187,881	26,945,749	31,077,986	35,348,542	40,189,345
Net Property, Plant and Equipment (PP&E)	42,202,856	43,092,913	45,821,906	59,781,074	59,680,886
<b>Total Unrestricted Assets</b>	<b>94,944,718</b>	<b>102,281,841</b>	<b>100,593,868</b>	<b>119,608,751</b>	<b>120,222,176</b>
<b>Total Current Liabilities</b>	<b>10,017,660</b>	<b>11,993,686</b>	<b>11,611,859</b>	<b>15,476,143</b>	<b>12,917,869</b>
Current Long Term Debt (LTD)	1,782,853	1,969,692	947,472	785,000	1,030,000
Accounts Payable and Accrued Expenses	7,878,359	8,800,928	10,664,387	13,684,517	11,887,869
Estimated Third Party Settlements	356,448	1,223,066	†	1,006,626	†
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>27,895,947</b>	<b>28,059,824</b>	<b>26,620,374</b>	<b>37,683,053</b>	<b>37,267,625</b>
Long Term Debt	24,675,265	24,193,127	23,229,587	33,932,983	32,890,115
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	3,220,682	3,866,697	3,390,787	3,750,070	4,377,510
<b>Fund Balance Unrestricted</b>	<b>57,031,111</b>	<b>62,228,331</b>	<b>62,361,635</b>	<b>66,449,555</b>	<b>70,036,682</b>
<b>Total Liabilities &amp; Equity</b>	<b>94,944,718</b>	<b>102,281,841</b>	<b>100,593,868</b>	<b>119,608,751</b>	<b>120,222,176</b>
<b>Total Restricted Assets</b>	<b>11,775,271</b>	<b>15,417,992</b>	<b>13,166,936</b>	<b>13,455,082</b>	<b>14,476,355</b>
Cash and Investments	11,775,271	15,417,992	13,166,936	13,455,082	14,476,355
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>11,775,271</b>	<b>15,417,992</b>	<b>13,166,936</b>	<b>13,455,082</b>	<b>14,476,355</b>
<b>Total Restricted Fund Balance</b>	<b>11,775,271</b>	<b>15,417,992</b>	<b>13,166,936</b>	<b>13,455,082</b>	<b>14,476,355</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	6,926,070	8,297,950	5,877,062	6,101,568	7,036,575
Permanently Restricted Net Assets	4,849,201	7,120,042	7,289,874	7,353,514	7,439,780

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Mid Coast Hospital -- Brunswick, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>143,749,268</b>	<b>150,905,832</b>	<b>167,032,601</b>	<b>186,356,548</b>	<b>194,679,667</b>
Gross Inpatient Service Revenue	55,965,638	58,009,306	61,865,277	66,447,197	68,355,692
Gross Outpatient Service Revenue	87,783,630	92,896,526	105,167,324	119,909,351	126,323,975
Free Care (Charity Care)	2,097,890	1,803,287	1,997,445	2,046,686	2,836,544
Bad Debt (Provision for Bad Debt)	2,681,897	2,541,687	3,934,972	4,350,798	4,892,662
Contractuals	59,554,974	63,217,074	71,991,307	80,601,831	86,052,211
Changes in Prior Year Estimated/Final Settlements	†	(2,600,000)	(2,450,000)	(478,000)	(585,000)
Net Patient Service Revenue	79,414,507	85,943,784	91,558,877	99,835,233	101,483,250
Other Operating Revenue	1,977,515	2,194,886	2,852,351	3,092,940	3,429,972
<b>Total Operating Revenue</b>	<b>81,392,022</b>	<b>88,138,670</b>	<b>94,411,228</b>	<b>102,928,173</b>	<b>104,913,222</b>
<b>Total Operating Expenses</b>	<b>75,234,871</b>	<b>84,555,302</b>	<b>93,448,995</b>	<b>99,751,716</b>	<b>102,627,166</b>
Depreciation and Amortization	4,139,615	3,850,553	4,235,252	4,736,591	5,687,810
Interest	1,753,653	1,516,745	1,240,523	894,589	1,754,720
Advertising Expenses	*	*	*	*	360,575
Allowed Advertising Expenses	*	*	*	*	†
Non-Allowed Advertising Expenses	*	*	*	*	360,575
Salaries and Benefits	*	*	*	*	56,030,771
Other Operating Expenses	69,341,603	79,188,004	87,973,220	94,120,536	38,793,290
<b>Net Operating Income</b>	<b>6,157,151</b>	<b>3,583,368</b>	<b>962,233</b>	<b>3,176,457</b>	<b>2,286,056</b>
<b>Total Non-operating Revenue</b>	<b>2,525,516</b>	<b>2,685,057</b>	<b>2,181,840</b>	<b>1,087,272</b>	<b>872,840</b>
<b>Total Investment Income</b>	<b>2,059,436</b>	<b>2,580,617</b>	<b>2,112,557</b>	<b>1,024,528</b>	<b>787,194</b>
Interest and Dividends	1,923,160	2,556,314	1,996,360	1,215,554	934,857
Realized Gains/Losses on Sales of Securities	136,276	24,303	116,197	(191,026)	(147,663)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	466,080	104,440	69,283	62,744	85,646
<b>Excess of Revenue over Expenses</b>	<b>8,682,667</b>	<b>6,268,425</b>	<b>3,144,073</b>	<b>4,263,729</b>	<b>3,158,896</b>
Extraordinary Gains/Losses	†	(1,627,899)	(747,899)	(68,488)	(223,810)
<b>Total Surplus/Deficit</b>	<b>8,682,667</b>	<b>4,640,526</b>	<b>2,396,174</b>	<b>4,195,241</b>	<b>2,935,086</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>8,834,123</b>	<b>5,197,220</b>	<b>133,304</b>	<b>4,087,920</b>	<b>3,587,127</b>
Net Assets Released for Restrictions - Capital	†	150,368	89,136	90,722	191,572
Unrealized Gains/Losses on Investments	151,456	656,326	(1,652,006)	488,667	1,008,469
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	(250,000)	(700,000)	(750,000)	(573,000)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	63,290	25,000

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Mid Coast Hospital -- Brunswick, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	4.553	4.330	4.101	3.372	4.099
Current Ratio without Board Designated and Undesignated Investments	1.674	1.556	1.372	1.655	1.925
Days in Accounts Receivable	24.537	24.807	29.788	29.428	30.300
Acid Test	.813	.663	.330	.828	.744
Days Cash on Hand, Current	41.800	35.938	15.656	49.226	36.186
Days Cash on Hand, Incl Board Designated & Undesignated Investments	189.873	186.384	145.291	151.344	141.941
Average Payment Period, Accounts Payable and Accrued Expenses	40.447	39.804	43.631	52.569	44.761
Average Payment Period, Current Liabilities	51.430	54.243	47.508	59.452	48.639
<b>Capital Structure</b>					
Equity Financing Ratio	.601	.608	.620	.556	.583
Fixed Asset Financing	.585	.561	.507	.568	.551
Cash Flow Divided by Total Debt	.338	.253	.193	.169	.176
Cash Flow Divided by Total Debt with Operating Income Only	.272	.186	.136	.149	.159
Debt Service Coverage Total	4.094	3.526	2.685	5.372	4.174
Debt Service Coverage Total with Operating Income Only	3.385	2.713	2.005	4.781	3.831
<b>Profitability</b>					
Total Margin	.103	.069	.033	.041	.030
Operating Margin	.076	.041	.010	.031	.022
Non Operating Revenue Margin	.291	.428	.694	.255	.276
Return On Assets	.091	.061	.031	.036	.026
Return On Equity	.152	.101	.050	.064	.045
Markup	1.937	1.811	1.818	1.899	1.930
Deductible	.414	.419	.431	.433	.442
Markup Adjustment for Deductible	1.145	1.063	1.048	1.091	1.092
Reported Income Index	.983	1.206	23.586	1.043	.881
<b>Asset Efficiency</b>					
Total Asset Turnover	.884	.888	.960	.870	.880
Fixed Asset Turnover	1.929	2.045	2.060	1.722	1.758
Average Age Plant Depreciation Only	5.601	6.998	7.338	7.463	7.066
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.073	.124	.105	.067	.029
Total Operating Revenue Growth	.095	.083	.071	.090	.019
Realized Gains Divided by Non-Operating Revenue	.054	.009	.053	(.176)	(.169)
Realized Gains Divided by Net Income	.016	.004	.037	(.045)	(.047)
Long Term Debt to Equity	.433	.389	.372	.511	.470

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Miles Memorial Hospital -- Damariscotta, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>13,130,491</b>	<b>30,417,759</b>	<b>12,819,525</b>	<b>11,930,037</b>	<b>15,801,912</b>
Cash and Investment	2,394,493	1,575,174	3,090,524	4,537,726	4,885,572
Current Assets Whose Use is Limited	152,212	153,146	149,123	145,802	136,678
Net Patient Accounts Receivable	6,631,026	7,232,164	8,314,727	5,722,120	6,378,118
Due from Affiliates	803,561	20,299,928	138,405	203,149	3,046,361
Third Party Settlements Receivable	2,206,277	†	†	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	709,619	333,356	881,152	947,580	1,043,113
Other Current Assets	233,303	823,991	245,594	373,660	312,070
<b>Total Non-Current Assets</b>	<b>18,944,296</b>	<b>18,576,261</b>	<b>19,481,346</b>	<b>23,375,853</b>	<b>22,954,771</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	1,293,667	1,498,490	980,606	2,323,542	2,734,825
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	1,275,000
Other Non-current Assets	423,193	454,844	2,009,977	2,135,517	941,002
Gross Property, Plant and Equipment (PP&E)	36,636,486	37,447,895	38,522,358	44,593,732	45,194,813
Accumulated Depreciation	19,409,050	20,824,968	22,031,595	25,676,938	27,190,869
Net Property, Plant and Equipment (PP&E)	17,227,436	16,622,927	16,490,763	18,916,794	18,003,944
<b>Total Unrestricted Assets</b>	<b>32,074,787</b>	<b>48,994,020</b>	<b>32,300,871</b>	<b>35,305,890</b>	<b>38,756,683</b>
<b>Total Current Liabilities</b>	<b>8,758,767</b>	<b>25,539,006</b>	<b>8,432,505</b>	<b>12,790,220</b>	<b>6,790,065</b>
Current Long Term Debt (LTD)	352,471	367,475	423,413	461,205	351,715
Accounts Payable and Accrued Expenses	2,055,075	2,304,546	2,402,987	3,268,061	2,225,115
Estimated Third Party Settlements	2,984,780	1,065,429	769,169	1,127,806	374,007
Due to Affiliates	3,366,441	21,801,556	4,836,936	7,821,449	3,839,130
Other Current Liabilities	†	†	†	111,699	98
<b>Total Non-current Liabilities</b>	<b>6,926,405</b>	<b>6,624,593</b>	<b>6,397,783</b>	<b>5,928,559</b>	<b>5,609,384</b>
Long Term Debt	6,670,295	6,344,483	6,125,753	5,662,349	5,325,719
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	256,110	280,110	272,030	266,210	283,665
<b>Fund Balance Unrestricted</b>	<b>16,389,615</b>	<b>16,830,421</b>	<b>17,470,583</b>	<b>16,587,111</b>	<b>26,357,234</b>
<b>Total Liabilities &amp; Equity</b>	<b>32,074,787</b>	<b>48,994,020</b>	<b>32,300,871</b>	<b>35,305,890</b>	<b>38,756,683</b>
<b>Total Restricted Assets</b>	<b>4,733,127</b>	<b>4,956,526</b>	<b>4,262,495</b>	<b>3,905,885</b>	<b>4,044,556</b>
Cash and Investments	4,485,691	4,941,901	4,259,210	3,902,334	4,040,714
Receivables	247,436	14,625	3,285	3,551	3,842
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>4,733,127</b>	<b>4,956,526</b>	<b>4,262,495</b>	<b>3,905,885</b>	<b>4,044,556</b>
<b>Total Restricted Fund Balance</b>	<b>4,733,127</b>	<b>4,956,526</b>	<b>4,262,495</b>	<b>3,905,885</b>	<b>4,044,556</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	332,182	139,871	108,857	39,231	49,338
Permanently Restricted Net Assets	4,400,945	4,816,655	4,153,638	3,866,654	3,995,218

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Miles Memorial Hospital -- Damariscotta, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>86,884,742</b>	<b>93,201,572</b>	<b>95,904,047</b>	<b>96,391,835</b>	<b>96,545,680</b>
Gross Inpatient Service Revenue	33,254,000	36,327,709	36,759,021	36,312,201	34,662,753
Gross Outpatient Service Revenue	53,630,742	56,873,863	59,145,026	60,079,634	61,882,927
Free Care (Charity Care)	1,130,609	1,421,209	1,836,785	2,038,203	3,443,087
Bad Debt (Provision for Bad Debt)	3,441,420	2,455,834	3,312,035	3,436,861	2,161,820
Contractuals	38,056,137	41,279,322	40,277,121	42,692,764	40,704,179
Changes in Prior Year Estimated/Final Settlements	700,000	1,000,000	†	†	†
Net Patient Service Revenue	43,556,576	47,045,207	50,478,106	48,224,007	50,236,594
Other Operating Revenue	1,592,119	1,129,136	652,349	698,201	508,593
<b>Total Operating Revenue</b>	<b>45,148,695</b>	<b>48,174,343</b>	<b>51,130,455</b>	<b>48,922,208</b>	<b>50,745,187</b>
<b>Total Operating Expenses</b>	<b>43,015,440</b>	<b>48,718,718</b>	<b>50,308,384</b>	<b>49,103,521</b>	<b>49,947,960</b>
Depreciation and Amortization	1,551,077	1,644,981	1,732,894	1,955,173	1,949,730
Interest	361,974	333,215	332,058	348,435	308,405
Advertising Expenses	*	*	*	*	26,379
Allowed Advertising Expenses	*	*	*	*	11,108
Non-Allowed Advertising Expenses	*	*	*	*	15,271
Salaries and Benefits	*	*	*	*	17,713,784
Other Operating Expenses	41,102,389	46,740,522	48,243,432	46,799,913	29,949,662
<b>Net Operating Income</b>	<b>2,133,255</b>	<b>(544,375)</b>	<b>822,071</b>	<b>(181,313)</b>	<b>797,227</b>
<b>Total Non-operating Revenue</b>	<b>137,379</b>	<b>533,146</b>	<b>685,742</b>	<b>(641,034)</b>	<b>462,871</b>
<b>Total Investment Income</b>	<b>62,549</b>	<b>83,238</b>	<b>615,122</b>	<b>(714,258)</b>	<b>264,337</b>
Interest and Dividends	†	†	69,470	93,449	67,419
Realized Gains/Losses on Sales of Securities	62,549	83,238	545,652	(807,707)	196,918
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	74,830	449,908	70,620	73,224	198,534
<b>Excess of Revenue over Expenses</b>	<b>2,270,634</b>	<b>(11,229)</b>	<b>1,507,813</b>	<b>(822,347)</b>	<b>1,260,098</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>2,270,634</b>	<b>(11,229)</b>	<b>1,507,813</b>	<b>(822,347)</b>	<b>1,260,098</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>2,597,095</b>	<b>440,806</b>	<b>640,163</b>	<b>(883,472)</b>	<b>9,770,123</b>
Net Assets Released for Restrictions - Capital	419,606	224,439	74,714	160,919	241,804
Unrealized Gains/Losses on Investments	(26,101)	176,627	(1,137,058)	910,509	77,938
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	6,306	50,969	194,694	(1,132,553)	8,190,283
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	(73,350)	†	†	†	†

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Miles Memorial Hospital -- Damariscotta, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.647	1.250	1.637	1.114	2.730
Current Ratio without Board Designated and Undesignated Investments	1.499	1.191	1.520	.933	2.327
Days in Accounts Receivable	55.567	56.111	60.123	43.310	46.341
Acid Test	.291	.068	.384	.366	.740
Days Cash on Hand, Current	22.418	13.401	24.343	36.258	38.191
Days Cash on Hand, Incl Board Designated & Undesignated Investments	33.806	25.020	31.711	54.245	58.988
Average Payment Period, Accounts Payable and Accrued Expenses	18.090	17.869	18.056	25.300	16.921
Average Payment Period, Current Liabilities	77.101	198.024	63.362	99.016	51.635
<b>Capital Structure</b>					
Equity Financing Ratio	.511	.344	.541	.470	.680
Fixed Asset Financing	.387	.382	.371	.299	.296
Cash Flow Divided by Total Debt	.244	.051	.219	.061	.259
Cash Flow Divided by Total Debt with Operating Income Only	.235	.034	.172	.095	.222
Debt Service Coverage Total	6.050	2.869	5.107	1.919	4.571
Debt Service Coverage Total with Operating Income Only	5.852	2.091	4.127	2.750	3.970
<b>Profitability</b>					
Total Margin	.050	(.000)	.029	(.017)	.025
Operating Margin	.047	(.011)	.016	(.004)	.016
Non Operating Revenue Margin	.061	(47.479)	.455	.780	.367
Return On Assets	.071	(.000)	.047	(.023)	.033
Return On Equity	.139	(.001)	.086	(.050)	.048
Markup	2.057	1.936	1.919	1.977	1.943
Deductible	.438	.443	.420	.443	.422
Markup Adjustment for Deductible	1.172	1.089	1.119	1.108	1.128
Reported Income Index	.874	(.025)	2.355	.931	.129
<b>Asset Efficiency</b>					
Total Asset Turnover	1.412	.994	1.604	1.368	1.321
Fixed Asset Turnover	2.621	2.898	3.101	2.586	2.819
Average Age Plant Depreciation Only	12.513	12.660	12.714	13.133	13.946
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.100	.133	.033	(.024)	.017
Total Operating Revenue Growth	.129	.067	.061	(.043)	.037
Realized Gains Divided by Non-Operating Revenue	.455	.156	.796	1.260	.425
Realized Gains Divided by Net Income	.028	(7.413)	.362	.982	.156
Long Term Debt to Equity	.407	.377	.351	.341	.202

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Millinocket Regional Hospital -- Millinocket, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>3,223,537</b>	<b>3,784,022</b>	<b>4,475,806</b>	<b>8,069,654</b>	<b>9,444,974</b>
Cash and Investment	125,635	605,863	1,035,138	3,610,946	5,552,690
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	2,291,653	2,304,278	2,388,150	2,599,448	2,233,179
Due from Affiliates	121,494	82,724	74,055	†	†
Third Party Settlements Receivable	(7,933)	(7,933)	16,820	126,108	65,295
Other Accounts Receivable	83,656	126,345	168,266	305,293	146,683
Inventory	367,799	357,400	402,786	438,082	436,937
Other Current Assets	241,233	315,345	390,591	989,777	1,010,190
<b>Total Non-Current Assets</b>	<b>11,662,206</b>	<b>11,778,706</b>	<b>12,247,922</b>	<b>10,323,616</b>	<b>11,693,322</b>
Trustee Held Investments	154,000	154,000	221,896	221,896	222,396
Board Designated and Undesignated Investments	7,006,116	6,353,793	6,380,751	5,678,557	6,501,825
Due From Affiliates	1,047,159	1,056,014	1,683,843	1,720,542	1,752,874
Investments in Affiliates	102,197	89,440	24,035	58,543	44,294
Other Non-current Assets	43,856	41,350	38,844	36,338	33,832
Gross Property, Plant and Equipment (PP&E)	15,466,668	15,895,130	15,695,435	14,199,940	15,269,689
Accumulated Depreciation	12,157,790	11,811,021	11,796,882	11,592,200	12,131,588
Net Property, Plant and Equipment (PP&E)	3,308,878	4,084,109	3,898,553	2,607,740	3,138,101
<b>Total Unrestricted Assets</b>	<b>14,885,743</b>	<b>15,562,728</b>	<b>16,723,728</b>	<b>18,393,270</b>	<b>21,138,296</b>
<b>Total Current Liabilities</b>	<b>1,897,993</b>	<b>1,129,973</b>	<b>1,221,375</b>	<b>3,359,070</b>	<b>5,148,962</b>
Current Long Term Debt (LTD)	112,983	113,352	134,715	145,372	152,691
Accounts Payable and Accrued Expenses	2,238,920	1,982,096	1,928,427	2,025,477	2,129,026
Estimated Third Party Settlements	(2,586,941)	(1,304,672)	(1,161,325)	931,525	2,097,919
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	2,133,031	339,197	319,558	256,696	769,326
<b>Total Non-current Liabilities</b>	<b>2,923,305</b>	<b>2,718,307</b>	<b>3,624,196</b>	<b>3,413,840</b>	<b>3,164,430</b>
Long Term Debt	2,923,305	2,718,307	3,624,196	3,413,840	3,164,430
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>10,064,445</b>	<b>11,714,448</b>	<b>11,878,157</b>	<b>11,620,360</b>	<b>12,824,904</b>
<b>Total Liabilities &amp; Equity</b>	<b>14,885,743</b>	<b>15,562,728</b>	<b>16,723,728</b>	<b>18,393,270</b>	<b>21,138,296</b>
<b>Total Restricted Assets</b>	<b>108,517</b>	<b>148,957</b>	<b>136,911</b>	<b>241,563</b>	<b>113,731</b>
Cash and Investments	69,605	74,294	84,400	105,107	108,710
Receivables	38,912	74,663	52,511	136,456	21
Other Assets	†	†	†	†	5,000
<b>Total Restricted Liabilities and Equity</b>	<b>108,522</b>	<b>148,956</b>	<b>136,911</b>	<b>241,563</b>	<b>113,731</b>
<b>Total Restricted Fund Balance</b>	<b>85,739</b>	<b>101,938</b>	<b>95,010</b>	<b>104,862</b>	<b>79,589</b>
Total Liabilities	22,783	47,018	41,901	136,701	34,142
Temporarily Restricted Net Assets	80,739	96,938	90,010	99,862	74,589
Permanently Restricted Net Assets	5,000	5,000	5,000	5,000	5,000

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Millinocket Regional Hospital -- Millinocket, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>34,905,416</b>	<b>37,889,779</b>	<b>38,897,488</b>	<b>41,438,870</b>	<b>42,802,955</b>
Gross Inpatient Service Revenue	9,222,303	10,581,547	10,672,393	12,239,663	10,837,851
Gross Outpatient Service Revenue	25,683,113	27,308,232	28,225,095	29,199,207	31,965,104
Free Care (Charity Care)	835,735	951,063	893,651	916,308	966,783
Bad Debt (Provision for Bad Debt)	373,537	686,784	882,334	993,806	534,755
Contractuals	12,113,150	13,137,678	13,158,210	14,078,172	15,073,506
Changes in Prior Year Estimated/Final Settlements	(124,551)	(713,000)	(398,000)	(455,000)	(37,000)
Net Patient Service Revenue	21,707,545	23,827,254	24,361,293	25,905,584	26,264,911
Other Operating Revenue	649,091	453,069	346,359	271,095	248,239
<b>Total Operating Revenue</b>	<b>22,356,636</b>	<b>24,280,323</b>	<b>24,707,652</b>	<b>26,176,679</b>	<b>26,513,150</b>
<b>Total Operating Expenses</b>	<b>22,177,479</b>	<b>23,456,879</b>	<b>24,340,426</b>	<b>25,495,189</b>	<b>25,750,715</b>
Depreciation and Amortization	588,254	559,701	581,139	601,216	591,703
Interest	182,818	142,702	176,430	176,016	165,897
Advertising Expenses	*	*	*	*	54,694
Allowed Advertising Expenses	*	*	*	*	33,962
Non-Allowed Advertising Expenses	*	*	*	*	20,732
Salaries and Benefits	*	*	*	*	16,095,846
Other Operating Expenses	21,406,407	22,754,476	23,582,857	24,717,957	8,842,575
<b>Net Operating Income</b>	<b>179,157</b>	<b>823,444</b>	<b>367,226</b>	<b>681,490</b>	<b>762,435</b>
<b>Total Non-operating Revenue</b>	<b>568,669</b>	<b>558,002</b>	<b>513,840</b>	<b>(310,165)</b>	<b>209,767</b>
<b>Total Investment Income</b>	<b>528,822</b>	<b>558,279</b>	<b>619,620</b>	<b>(299,416)</b>	<b>208,433</b>
Interest and Dividends	201,844	209,666	241,843	167,265	152,664
Realized Gains/Losses on Sales of Securities	326,978	348,613	377,777	(466,681)	55,769
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	37,451	(3,902)	(112,457)	(11,445)	(19,224)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	2,396	3,625	6,677	696	20,558
<b>Excess of Revenue over Expenses</b>	<b>747,826</b>	<b>1,381,446</b>	<b>881,066</b>	<b>371,325</b>	<b>972,202</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>747,826</b>	<b>1,381,446</b>	<b>881,066</b>	<b>371,325</b>	<b>972,202</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>536,225</b>	<b>1,650,000</b>	<b>163,708</b>	<b>(257,796)</b>	<b>1,204,542</b>
Net Assets Released for Restrictions - Capital	†	†	†	132,788	7,542
Unrealized Gains/Losses on Investments	(211,601)	268,554	(717,358)	(761,909)	224,798
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Millinocket Regional Hospital -- Millinocket, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	5.390	8.972	8.889	4.093	3.097
Current Ratio without Board Designated and Undesignated Investments	1.698	3.349	3.665	2.402	1.834
Days in Accounts Receivable	38.533	35.298	35.781	36.625	31.034
Acid Test	.066	.536	.848	1.075	1.078
Days Cash on Hand, Current	2.124	9.658	15.902	52.944	80.557
Days Cash on Hand, Incl Board Designated & Undesignated Investments	120.574	110.943	113.926	136.204	174.884
Average Payment Period, Accounts Payable and Accrued Expenses	37.852	31.596	29.625	29.698	30.887
Average Payment Period, Current Liabilities	32.089	18.013	18.763	49.251	74.700
<b>Capital Structure</b>					
Equity Financing Ratio	.676	.753	.710	.632	.607
Fixed Asset Financing	.883	.666	.930	1.309	1.008
Cash Flow Divided by Total Debt	.277	.504	.302	.144	.188
Cash Flow Divided by Total Debt with Operating Income Only	.159	.359	.196	.189	.163
Debt Service Coverage Total	4.856	8.150	5.655	3.696	5.557
Debt Service Coverage Total with Operating Income Only	3.038	5.968	3.882	4.694	4.883
<b>Profitability</b>					
Total Margin	.033	.056	.035	.014	.036
Operating Margin	.008	.034	.015	.026	.029
Non Operating Revenue Margin	.760	.404	.583	(.835)	.216
Return On Assets	.050	.089	.053	.020	.046
Return On Equity	.074	.118	.074	.032	.076
Markup	1.603	1.635	1.612	1.636	1.672
Deductible	.347	.347	.338	.340	.352
Markup Adjustment for Deductible	1.057	1.075	1.072	1.084	1.086
Reported Income Index	1.395	.837	5.382	(1.440)	.807
<b>Asset Efficiency</b>					
Total Asset Turnover	1.540	1.596	1.508	1.406	1.264
Fixed Asset Turnover	6.757	5.945	6.338	10.038	8.449
Average Age Plant Depreciation Only	20.668	21.102	20.300	19.281	20.503
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.100	.058	.038	.047	.010
Total Operating Revenue Growth	.111	.086	.018	.059	.013
Realized Gains Divided by Non-Operating Revenue	.575	.625	.735	1.505	.266
Realized Gains Divided by Net Income	.437	.252	.429	(1.257)	.057
Long Term Debt to Equity	.290	.232	.305	.294	.247

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Mount Desert Island Hospital -- Mount Desert Island, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>6,442,170</b>	<b>6,422,624</b>	<b>6,895,083</b>	<b>7,814,724</b>	<b>8,371,077</b>
Cash and Investment	47,817	74,951	90,253	98,632	47,719
Current Assets Whose Use is Limited	204,152	594,184	2,954,787	1,371,767	1,079,932
Net Patient Accounts Receivable	2,345,812	2,929,128	3,025,815	4,386,454	4,367,952
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	2,899,576	1,962,372	†	1,289,756	2,218,752
Other Accounts Receivable	118,673	†	†	†	†
Inventory	547,456	654,086	701,406	578,267	530,874
Other Current Assets	278,684	207,903	122,822	89,848	125,848
<b>Total Non-Current Assets</b>	<b>15,802,249</b>	<b>17,705,217</b>	<b>28,491,578</b>	<b>26,731,599</b>	<b>29,349,443</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	5,569,054	6,210,448	5,487,827	5,049,580	7,255,271
Due From Affiliates	653,911	1,151,130	2,334,022	2,944,522	3,711,189
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	476,348	695,681	5,110,765	1,876,579	1,428,558
Gross Property, Plant and Equipment (PP&E)	24,641,695	26,588,544	33,732,280	36,676,387	37,585,907
Accumulated Depreciation	15,538,759	16,940,586	18,173,316	19,815,469	20,631,482
Net Property, Plant and Equipment (PP&E)	9,102,936	9,647,958	15,558,964	16,860,918	16,954,425
<b>Total Unrestricted Assets</b>	<b>22,244,419</b>	<b>24,127,841</b>	<b>35,386,661</b>	<b>34,546,323</b>	<b>37,720,520</b>
<b>Total Current Liabilities</b>	<b>7,743,963</b>	<b>7,160,124</b>	<b>10,874,999</b>	<b>10,315,130</b>	<b>12,401,400</b>
Current Long Term Debt (LTD)	748,508	395,786	743,675	862,308	688,107
Accounts Payable and Accrued Expenses	4,246,664	4,176,725	4,919,826	5,076,781	6,122,217
Estimated Third Party Settlements	†	†	590,099	†	1,665,211
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	2,748,791	2,587,613	4,621,399	4,376,041	3,925,865
<b>Total Non-current Liabilities</b>	<b>2,655,246</b>	<b>3,452,445</b>	<b>9,820,635</b>	<b>8,948,866</b>	<b>8,457,687</b>
Long Term Debt	2,220,776	2,815,511	8,723,439	7,860,216	7,170,632
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	309,807	309,807	309,807
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	434,470	636,934	787,389	778,843	977,248
<b>Fund Balance Unrestricted</b>	<b>11,845,210</b>	<b>13,515,272</b>	<b>14,691,027</b>	<b>15,282,327</b>	<b>16,861,433</b>
<b>Total Liabilities &amp; Equity</b>	<b>22,244,419</b>	<b>24,127,841</b>	<b>35,386,661</b>	<b>34,546,323</b>	<b>37,720,520</b>
<b>Total Restricted Assets</b>	<b>5,408,671</b>	<b>5,111,965</b>	<b>3,270,172</b>	<b>3,350,996</b>	<b>3,504,709</b>
Cash and Investments	4,582,988	4,721,679	3,035,353	2,709,013	3,234,728
Receivables	825,683	390,286	234,819	641,983	269,981
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>5,408,671</b>	<b>5,111,965</b>	<b>3,270,172</b>	<b>3,350,996</b>	<b>3,504,709</b>
<b>Total Restricted Fund Balance</b>	<b>5,408,671</b>	<b>5,111,965</b>	<b>3,270,172</b>	<b>3,350,996</b>	<b>3,504,709</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	3,323,140	2,959,929	1,169,075	1,693,522	1,608,714
Permanently Restricted Net Assets	2,085,531	2,152,036	2,101,097	1,657,474	1,895,995

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Mount Desert Island Hospital -- Mount Desert Island, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>41,868,465</b>	<b>45,809,561</b>	<b>46,700,157</b>	<b>54,428,683</b>	<b>62,073,403</b>
Gross Inpatient Service Revenue	9,980,305	9,985,154	10,671,954	12,638,871	14,810,337
Gross Outpatient Service Revenue	31,888,160	35,824,407	36,028,203	41,789,812	47,263,066
Free Care (Charity Care)	400,286	302,421	197,613	498,421	912,931
Bad Debt (Provision for Bad Debt)	1,537,202	1,531,883	2,190,104	2,679,237	2,835,620
Contractuals	9,796,603	9,417,208	9,994,165	11,717,000	15,153,102
Changes in Prior Year Estimated/Final Settlements	†	†	(923,000)	(753,000)	(362,000)
Net Patient Service Revenue	30,134,374	34,558,049	35,241,275	40,287,025	43,533,750
Other Operating Revenue	598,122	899,507	665,505	418,778	870,537
<b>Total Operating Revenue</b>	<b>30,732,496</b>	<b>35,457,556</b>	<b>35,906,780</b>	<b>40,705,803</b>	<b>44,404,287</b>
<b>Total Operating Expenses</b>	<b>31,951,415</b>	<b>35,310,178</b>	<b>38,145,019</b>	<b>41,085,324</b>	<b>45,473,736</b>
Depreciation and Amortization	1,507,361	1,411,608	1,560,418	1,751,767	1,762,812
Interest	299,209	392,767	448,358	558,336	398,834
Advertising Expenses	*	*	*	*	95,195
Allowed Advertising Expenses	*	*	*	*	76,986
Non-Allowed Advertising Expenses	*	*	*	*	18,209
Salaries and Benefits	*	*	*	*	28,295,173
Other Operating Expenses	30,144,845	33,505,803	36,136,243	38,775,221	14,921,722
<b>Net Operating Income</b>	<b>(1,218,919)</b>	<b>147,378</b>	<b>(2,238,239)</b>	<b>(379,521)</b>	<b>(1,069,449)</b>
<b>Total Non-operating Revenue</b>	<b>1,130,713</b>	<b>1,153,554</b>	<b>1,764,625</b>	<b>386,909</b>	<b>1,080,409</b>
<b>Total Investment Income</b>	<b>693,757</b>	<b>528,785</b>	<b>314,607</b>	<b>165,273</b>	<b>935,201</b>
Interest and Dividends	168,149	311,873	288,900	165,273	201,363
Realized Gains/Losses on Sales of Securities	525,608	216,912	25,707	†	733,838
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	436,956	624,769	1,450,018	221,636	145,208
<b>Excess of Revenue over Expenses</b>	<b>(88,206)</b>	<b>1,300,932</b>	<b>(473,614)</b>	<b>7,388</b>	<b>10,960</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>(88,206)</b>	<b>1,300,932</b>	<b>(473,614)</b>	<b>7,388</b>	<b>10,960</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(3,460,415)</b>	<b>1,670,061</b>	<b>1,175,755</b>	<b>591,300</b>	<b>1,579,106</b>
Net Assets Released for Restrictions - Capital	808,621	198,867	1,946,974	1,467,340	756,199
Unrealized Gains/Losses on Investments	150,124	170,262	(297,605)	(883,428)	811,947
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(4,330,954)	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Mount Desert Island Hospital -- Mount Desert Island, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.551	1.764	1.139	1.247	1.260
Current Ratio without Board Designated and Undesignated Investments	.832	.897	.634	.758	.675
Days in Accounts Receivable	28.413	30.937	31.339	39.741	36.622
Acid Test	.033	.093	.280	.143	.091
Days Cash on Hand, Current	3.021	7.205	30.380	13.645	9.416
Days Cash on Hand, Incl Board Designated & Undesignated Investments	69.789	74.075	85.131	60.503	70.000
Average Payment Period, Accounts Payable and Accrued Expenses	50.914	44.973	49.084	47.111	51.122
Average Payment Period, Current Liabilities	92.844	77.096	108.499	95.720	103.556
<b>Capital Structure</b>					
Equity Financing Ratio	.533	.560	.415	.442	.447
Fixed Asset Financing	.244	.292	.561	.466	.423
Cash Flow Divided by Total Debt	.136	.256	.053	.091	.085
Cash Flow Divided by Total Debt with Operating Income Only	.028	.147	(.033)	.071	.033
Debt Service Coverage Total	1.896	2.721	1.819	1.780	1.723
Debt Service Coverage Total with Operating Income Only	.648	1.710	(.272)	1.483	.866
<b>Profitability</b>					
Total Margin	(.003)	.036	(.013)	.000	.000
Operating Margin	(.040)	.004	(.062)	(.009)	(.024)
Non Operating Revenue Margin	(12.819)	.887	(3.726)	52.370	98.577
Return On Assets	(.004)	.054	(.013)	.000	.000
Return On Equity	(.007)	.096	(.032)	.000	.001
Markup	1.329	1.323	1.242	1.335	1.384
Deductible	.234	.206	.214	.215	.244
Markup Adjustment for Deductible	1.022	1.056	.980	1.050	1.051
Reported Income Index	.025	.779	(.403)	.012	.007
<b>Asset Efficiency</b>					
Total Asset Turnover	1.432	1.517	1.065	1.189	1.206
Fixed Asset Turnover	3.376	3.675	2.308	2.414	2.619
Average Age Plant Depreciation Only	10.309	12.001	11.646	11.312	11.704
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.086	.105	.080	.077	.107
Total Operating Revenue Growth	.070	.154	.013	.134	.091
Realized Gains Divided by Non-Operating Revenue	.465	.188	.015	†	.679
Realized Gains Divided by Net Income	(5.959)	.167	(.054)	†	66.956
Long Term Debt to Equity	.187	.208	.594	.514	.425

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

New England Rehabilitation Hospital -- Portland, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>5,999,159</b>	<b>16,310,927</b>	<b>10,624,486</b>	<b>8,464,710</b>	<b>8,815,895</b>
Cash and Investment	1,834,891	12,247,682	6,164,955	5,464,573	4,870,968
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	4,033,147	3,114,656	3,621,324	2,554,862	3,593,001
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	†	805,955	693,794	267,807	175,059
Other Accounts Receivable	†	†	†	†	†
Inventory	84,494	86,531	93,049	90,912	82,715
Other Current Assets	46,627	56,103	51,364	86,556	94,152
<b>Total Non-Current Assets</b>	<b>13,811,421</b>	<b>11,916,058</b>	<b>11,396,176</b>	<b>10,983,506</b>	<b>11,173,412</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	†	†	†	†	†
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	1,288,612	†	†	†	†
Gross Property, Plant and Equipment (PP&E)	15,676,601	15,672,879	16,008,580	16,473,639	17,595,481
Accumulated Depreciation	3,153,792	3,756,821	4,612,404	5,490,133	6,422,069
Net Property, Plant and Equipment (PP&E)	12,522,809	11,916,058	11,396,176	10,983,506	11,173,412
<b>Total Unrestricted Assets</b>	<b>19,810,580</b>	<b>28,226,985</b>	<b>22,020,662</b>	<b>19,448,216</b>	<b>19,989,307</b>
<b>Total Current Liabilities</b>	<b>1,516,014</b>	<b>2,329,163</b>	<b>3,179,575</b>	<b>4,685,903</b>	<b>3,689,985</b>
Current Long Term Debt (LTD)	†	405,844	437,785	472,241	816,340
Accounts Payable and Accrued Expenses	1,022,931	1,710,156	1,722,697	1,275,411	1,341,907
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	133,661	116,951
Other Current Liabilities	493,083	213,163	1,019,093	2,804,590	1,414,787
<b>Total Non-current Liabilities</b>	<b>13,197,226</b>	<b>15,678,242</b>	<b>12,195,530</b>	<b>10,857,550</b>	<b>10,900,844</b>
Long Term Debt	12,160,480	11,767,576	11,329,791	10,857,550	10,900,844
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	3,910,666	865,739	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	1,036,746	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>5,097,339</b>	<b>10,219,580</b>	<b>6,645,557</b>	<b>3,904,763</b>	<b>5,398,478</b>
<b>Total Liabilities &amp; Equity</b>	<b>19,810,579</b>	<b>28,226,985</b>	<b>22,020,662</b>	<b>19,448,216</b>	<b>19,989,307</b>
<b>Total Restricted Assets</b>	†	†	†	†	†
Cash and Investments	†	†	†	†	†
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	†	†	†	†	†
<b>Total Restricted Fund Balance</b>	†	†	†	†	†
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	†	†	†	†	†
Permanently Restricted Net Assets	†	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

New England Rehabilitation Hospital -- Portland, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>41,150,273</b>	<b>39,951,606</b>	<b>41,455,939</b>	<b>42,950,963</b>	<b>44,354,920</b>
Gross Inpatient Service Revenue	39,282,950	37,887,788	39,393,779	40,718,970	42,116,130
Gross Outpatient Service Revenue	1,867,323	2,063,818	2,062,160	2,231,993	2,238,790
Free Care (Charity Care)	229,478	360,975	285,670	211,046	262,865
Bad Debt (Provision for Bad Debt)	415,530	167,282	146,029	445,057	16,488
Contractuals	13,280,018	10,543,627	11,327,470	14,759,613	13,140,827
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	27,225,247	28,879,722	29,696,770	27,535,247	30,934,740
Other Operating Revenue	486,835	46,196	86,609	426,085	389,468
<b>Total Operating Revenue</b>	<b>27,712,082</b>	<b>28,925,918</b>	<b>29,783,379</b>	<b>27,961,332</b>	<b>31,324,208</b>
<b>Total Operating Expenses</b>	<b>22,721,835</b>	<b>23,942,768</b>	<b>24,511,797</b>	<b>24,713,480</b>	<b>24,936,026</b>
Depreciation and Amortization	791,453	878,431	884,314	899,359	997,091
Interest	969,258	1,383,907	935,256	907,557	987,063
Advertising Expenses	*	*	*	*	49,957
Allowed Advertising Expenses	*	*	*	*	49,957
Non-Allowed Advertising Expenses	*	*	*	*	†
Salaries and Benefits	*	*	*	*	14,956,638
Other Operating Expenses	20,961,124	21,680,430	22,692,227	22,906,564	7,945,277
<b>Net Operating Income</b>	<b>4,990,247</b>	<b>4,983,150</b>	<b>5,271,582</b>	<b>3,247,852</b>	<b>6,388,182</b>
<b>Total Non-operating Revenue</b>	<b>258,071</b>	<b>295,004</b>	<b>156,582</b>	<b>11,379</b>	<b>5,534</b>
<b>Total Investment Income</b>	<b>258,071</b>	<b>295,004</b>	<b>156,582</b>	<b>11,379</b>	<b>5,534</b>
Interest and Dividends	258,071	295,004	156,582	11,379	5,534
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
<b>Excess of Revenue over Expenses</b>	<b>5,248,318</b>	<b>5,278,154</b>	<b>5,428,164</b>	<b>3,259,231</b>	<b>6,393,716</b>
Extraordinary Gains/Losses	†	†	(2,186)	(26)	†
<b>Total Surplus/Deficit</b>	<b>5,248,318</b>	<b>5,278,154</b>	<b>5,425,978</b>	<b>3,259,205</b>	<b>6,393,716</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>3,352,308</b>	<b>5,278,154</b>	<b>5,425,978</b>	<b>3,259,205</b>	<b>6,393,716</b>
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(1,896,010)	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

New England Rehabilitation Hospital -- Portland, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	3.957	7.003	3.341	1.806	2.389
Current Ratio without Board Designated and Undesignated Investments	3.957	7.003	3.341	1.806	2.389
Days in Accounts Receivable	54.071	39.365	44.509	33.867	42.394
Acid Test	1.210	5.258	1.939	1.166	1.320
Days Cash on Hand, Current	30.539	193.823	95.237	83.756	74.268
Days Cash on Hand, Incl Board Designated & Undesignated Investments	30.539	193.823	95.237	83.756	74.268
Average Payment Period, Accounts Payable and Accrued Expenses	17.025	27.064	26.612	19.548	20.460
Average Payment Period, Current Liabilities	25.232	36.860	49.118	71.821	56.262
<b>Capital Structure</b>					
Equity Financing Ratio	.257	.362	.302	.201	.270
Fixed Asset Financing	.971	.988	.994	.989	.976
Cash Flow Divided by Total Debt	.410	.342	.411	.268	.507
Cash Flow Divided by Total Debt with Operating Income Only	.393	.326	.400	.267	.506
Debt Service Coverage Total	7.231	5.449	5.404	3.766	5.741
Debt Service Coverage Total with Operating Income Only	6.965	5.236	5.288	3.757	5.737
<b>Profitability</b>					
Total Margin	.188	.181	.181	.117	.204
Operating Margin	.180	.172	.177	.116	.204
Non Operating Revenue Margin	.049	.056	.029	.003	.001
Return On Assets	.265	.187	.247	.168	.320
Return On Equity	1.030	.516	.817	.835	1.184
Markup	1.832	1.671	1.695	1.755	1.794
Deductible	.323	.264	.273	.344	.296
Markup Adjustment for Deductible	1.248	1.230	1.233	1.158	1.267
Reported Income Index	2.091	1.030	(1.519)	(1.189)	4.280
<b>Asset Efficiency</b>					
Total Asset Turnover	1.412	1.035	1.360	1.438	1.567
Fixed Asset Turnover	2.213	2.427	2.613	2.546	2.803
Average Age Plant Depreciation Only	3.985	4.277	5.216	6.104	6.441
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.018	.054	.024	.008	.009
Total Operating Revenue Growth	.042	.044	.030	(.061)	.120
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	2.386	1.151	1.705	2.781	2.019

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Northern Maine Medical Center -- Fort Kent, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>11,730,298</b>	<b>11,425,457</b>	<b>9,646,369</b>	<b>9,919,166</b>	<b>9,025,994</b>
Cash and Investment	3,732,616	5,985,917	4,530,516	3,839,780	2,603,737
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	4,722,891	3,733,241	3,723,139	3,999,675	5,067,316
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	1,821,550	313,726	†	826,101	43,844
Other Accounts Receivable	70,075	59,374	50,247	73,846	29,548
Inventory	1,088,395	989,953	950,006	922,999	725,624
Other Current Assets	294,771	343,246	392,461	256,765	555,925
<b>Total Non-Current Assets</b>	<b>15,885,115</b>	<b>19,429,373</b>	<b>22,837,884</b>	<b>22,236,026</b>	<b>19,973,635</b>
Trustee Held Investments	150,058	200,255	215,105	255,105	257,512
Board Designated and Undesignated Investments	†	†	†	537,389	564,631
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	2,436,506	3,246,414	5,339,482	3,123,683	1,596,686
Gross Property, Plant and Equipment (PP&E)	27,712,240	31,983,793	34,871,266	37,257,591	36,901,127
Accumulated Depreciation	14,413,689	16,001,089	17,587,969	18,937,742	19,346,321
Net Property, Plant and Equipment (PP&E)	13,298,551	15,982,704	17,283,297	18,319,849	17,554,806
<b>Total Unrestricted Assets</b>	<b>27,615,413</b>	<b>30,854,830</b>	<b>32,484,253</b>	<b>32,155,192</b>	<b>28,999,629</b>
<b>Total Current Liabilities</b>	<b>5,605,690</b>	<b>6,070,035</b>	<b>6,596,635</b>	<b>6,020,276</b>	<b>11,158,294</b>
Current Long Term Debt (LTD)	622,900	1,188,548	565,414	1,012,970	5,945,055
Accounts Payable and Accrued Expenses	4,888,007	4,691,139	5,283,578	4,686,476	5,213,239
Estimated Third Party Settlements	†	†	500,000	†	†
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	94,783	190,348	247,643	320,830	†
<b>Total Non-current Liabilities</b>	<b>5,809,752</b>	<b>6,575,317</b>	<b>7,868,020</b>	<b>8,693,920</b>	<b>3,334,896</b>
Long Term Debt	5,809,752	6,575,317	7,868,020	8,693,920	2,889,288
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	445,608
<b>Fund Balance Unrestricted</b>	<b>16,199,971</b>	<b>18,209,478</b>	<b>18,019,598</b>	<b>17,440,996</b>	<b>14,506,439</b>
<b>Total Liabilities &amp; Equity</b>	<b>27,615,413</b>	<b>30,854,830</b>	<b>32,484,253</b>	<b>32,155,192</b>	<b>28,999,629</b>
<b>Total Restricted Assets</b>	<b>455,894</b>	<b>567,465</b>	<b>719,671</b>	<b>402,401</b>	<b>392,196</b>
Cash and Investments	455,894	567,465	719,671	402,401	392,196
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>455,894</b>	<b>567,465</b>	<b>719,671</b>	<b>402,401</b>	<b>392,196</b>
<b>Total Restricted Fund Balance</b>	<b>455,894</b>	<b>567,465</b>	<b>719,671</b>	<b>402,401</b>	<b>392,196</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	455,894	567,465	719,671	402,401	392,196
Permanently Restricted Net Assets	†	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Northern Maine Medical Center -- Fort Kent, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>66,040,780</b>	<b>69,768,489</b>	<b>67,957,750</b>	<b>65,551,359</b>	<b>68,683,450</b>
Gross Inpatient Service Revenue	26,953,045	29,259,352	26,784,638	26,118,880	26,283,672
Gross Outpatient Service Revenue	39,087,735	40,509,137	41,173,112	39,432,479	42,399,778
Free Care (Charity Care)	689,526	396,911	636,686	567,327	507,845
Bad Debt (Provision for Bad Debt)	582,506	850,368	951,596	920,522	1,327,567
Contractuals	22,651,276	24,046,463	23,370,586	22,476,280	23,868,964
Changes in Prior Year Estimated/Final Settlements	(1,300,000)	(1,600,000)	(1,700,000)	†	1,000,000
Net Patient Service Revenue	43,417,472	46,074,747	44,698,882	41,587,230	41,979,074
Other Operating Revenue	1,126,664	1,253,368	957,921	805,680	826,682
<b>Total Operating Revenue</b>	<b>44,544,136</b>	<b>47,328,115</b>	<b>45,656,803</b>	<b>42,392,910</b>	<b>42,805,756</b>
<b>Total Operating Expenses</b>	<b>42,493,214</b>	<b>45,625,019</b>	<b>46,057,385</b>	<b>44,022,837</b>	<b>45,493,676</b>
Depreciation and Amortization	1,692,526	1,589,416	1,709,140	1,915,034	2,316,549
Interest	378,211	433,758	437,993	537,308	528,430
Advertising Expenses	*	*	*	*	†
Allowed Advertising Expenses	*	*	*	*	†
Non-Allowed Advertising Expenses	*	*	*	*	†
Salaries and Benefits	*	*	*	*	29,263,009
Other Operating Expenses	40,422,477	43,601,845	43,910,252	41,570,495	13,385,688
<b>Net Operating Income</b>	<b>2,050,922</b>	<b>1,703,096</b>	<b>(400,582)</b>	<b>(1,629,927)</b>	<b>(2,687,920)</b>
<b>Total Non-operating Revenue</b>	<b>661,609</b>	<b>306,411</b>	<b>210,702</b>	<b>759,693</b>	<b>(50,459)</b>
<b>Total Investment Income</b>	<b>111,399</b>	<b>148,708</b>	†	†	†
Interest and Dividends	111,399	148,708	†	†	†
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(29,280)	2,500	†	†	(164,690)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	579,490	155,203	210,702	759,693	114,231
<b>Excess of Revenue over Expenses</b>	<b>2,712,531</b>	<b>2,009,507</b>	<b>(189,880)</b>	<b>(870,234)</b>	<b>(2,738,379)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>2,712,531</b>	<b>2,009,507</b>	<b>(189,880)</b>	<b>(870,234)</b>	<b>(2,738,379)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>2,712,531</b>	<b>2,009,507</b>	<b>(189,880)</b>	<b>(578,602)</b>	<b>(2,934,557)</b>
Net Assets Released for Restrictions - Capital	†	†	†	291,632	†
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	(196,178)

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Northern Maine Medical Center -- Fort Kent, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.093	1.882	1.462	1.737	.860
Current Ratio without Board Designated and Undesignated Investments	2.093	1.882	1.462	1.648	.809
Days in Accounts Receivable	39.704	29.574	30.402	35.104	44.059
Acid Test	.666	.986	.687	.638	.233
Days Cash on Hand, Current	33.392	49.616	37.288	33.284	22.011
Days Cash on Hand, Incl Board Designated & Undesignated Investments	33.392	49.616	37.288	37.942	26.784
Average Payment Period, Accounts Payable and Accrued Expenses	43.728	38.884	43.486	40.623	44.070
Average Payment Period, Current Liabilities	50.148	50.313	54.292	52.185	94.327
<b>Capital Structure</b>					
Equity Financing Ratio	.587	.590	.555	.542	.500
Fixed Asset Financing	.437	.411	.455	.475	.165
Cash Flow Divided by Total Debt	.386	.285	.105	.071	(.029)
Cash Flow Divided by Total Debt with Operating Income Only	.328	.260	.090	.019	(.026)
Debt Service Coverage Total	4.241	3.816	1.203	1.435	.069
Debt Service Coverage Total with Operating Income Only	3.654	3.526	1.074	.746	.102
<b>Profitability</b>					
Total Margin	.060	.042	(.004)	(.020)	(.064)
Operating Margin	.046	.036	(.009)	(.038)	(.063)
Non Operating Revenue Margin	.244	.152	(1.110)	(.873)	.018
Return On Assets	.098	.065	(.006)	(.027)	(.094)
Return On Equity	.167	.110	(.011)	(.050)	(.189)
Markup	1.581	1.557	1.496	1.507	1.528
Deductible	.343	.345	.344	.343	.348
Markup Adjustment for Deductible	1.048	1.030	.989	.997	1.003
Reported Income Index	1.000	1.000	1.000	1.504	.933
<b>Asset Efficiency</b>					
Total Asset Turnover	1.637	1.544	1.412	1.342	1.474
Fixed Asset Turnover	3.350	2.961	2.642	2.314	2.438
Average Age Plant Depreciation Only	8.516	10.067	10.291	9.889	8.351
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.071	.074	.009	(.044)	.033
Total Operating Revenue Growth	.087	.062	(.035)	(.071)	.010
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.359	.361	.437	.498	.199

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Parkview Adventist Medical Center -- Brunswick, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>10,197,855</b>	<b>6,419,211</b>	<b>4,946,664</b>	<b>6,706,401</b>	<b>9,126,536</b>
Cash and Investment	116,473	220,107	77,363	1,438,500	432,052
Current Assets Whose Use is Limited	129,603	128,051	39,602	128,269	122,880
Net Patient Accounts Receivable	4,025,825	4,088,710	3,323,525	3,568,187	3,971,077
Due from Affiliates	670,542	944,060	170,255	499,279	531,730
Third Party Settlements Receivable	4,118,158	177,426	570,000	170,000	3,104,688
Other Accounts Receivable	20,832	28,742	†	†	†
Inventory	1,003,045	758,471	690,211	863,585	815,069
Other Current Assets	113,377	73,644	75,708	38,581	149,040
<b>Total Non-Current Assets</b>	<b>10,372,794</b>	<b>12,134,462</b>	<b>7,503,009</b>	<b>7,523,673</b>	<b>9,081,728</b>
Trustee Held Investments	†	†	†	†	253,505
Board Designated and Undesignated Investments	†	†	†	†	248,437
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	715,999	3,163,748	100,821	553,127	1,317,324
Gross Property, Plant and Equipment (PP&E)	21,705,347	22,798,272	22,870,755	24,113,114	25,669,895
Accumulated Depreciation	12,048,552	13,827,558	15,468,567	17,142,568	18,407,433
Net Property, Plant and Equipment (PP&E)	9,656,795	8,970,714	7,402,188	6,970,546	7,262,462
<b>Total Unrestricted Assets</b>	<b>20,570,649</b>	<b>18,553,673</b>	<b>12,449,673</b>	<b>14,230,074</b>	<b>18,208,264</b>
<b>Total Current Liabilities</b>	<b>9,298,601</b>	<b>15,465,538</b>	<b>12,438,387</b>	<b>16,814,675</b>	<b>16,729,072</b>
Current Long Term Debt (LTD)	355,619	1,117,550	5,800,031	6,251,158	6,943,922
Accounts Payable and Accrued Expenses	5,990,323	8,297,314	4,852,065	7,253,428	9,167,336
Estimated Third Party Settlements	†	2,681,793	1,111,200	2,564,669	†
Due to Affiliates	643,474	890,294	98,154	358,474	396,066
Other Current Liabilities	2,309,185	2,478,587	576,937	386,946	221,748
<b>Total Non-current Liabilities</b>	<b>2,878,033</b>	<b>2,173,518</b>	<b>2,827,300</b>	<b>2,177,640</b>	<b>2,277,748</b>
Long Term Debt	2,878,033	2,173,518	2,827,300	2,177,640	2,277,748
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>8,394,015</b>	<b>883,370</b>	<b>(2,816,014)</b>	<b>(4,762,243)</b>	<b>(798,556)</b>
<b>Total Liabilities &amp; Equity</b>	<b>20,570,649</b>	<b>18,522,426</b>	<b>12,449,673</b>	<b>14,230,072</b>	<b>18,208,264</b>
<b>Total Restricted Assets</b>	<b>31,247</b>	<b>31,247</b>	<b>90,469</b>	<b>45,430</b>	<b>47,946</b>
Cash and Investments	†	†	†	†	†
Receivables	†	†	†	†	†
Other Assets	31,247	31,247	90,469	45,430	47,946
<b>Total Restricted Liabilities and Equity</b>	<b>31,247</b>	<b>31,247</b>	<b>90,469</b>	<b>45,430</b>	<b>47,946</b>
<b>Total Restricted Fund Balance</b>	<b>31,247</b>	<b>31,247</b>	<b>90,469</b>	<b>45,430</b>	<b>47,946</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	31,247	31,247	90,469	45,430	47,946
Permanently Restricted Net Assets	†	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Parkview Adventist Medical Center -- Brunswick, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>81,278,218</b>	<b>80,064,192</b>	<b>76,824,965</b>	<b>82,144,443</b>	<b>75,533,406</b>
Gross Inpatient Service Revenue	29,900,704	29,402,218	24,924,392	26,227,833	21,619,113
Gross Outpatient Service Revenue	51,377,514	50,661,974	51,900,573	55,916,610	53,914,293
Free Care (Charity Care)	929,690	633,777	737,448	593,913	1,113,910
Bad Debt (Provision for Bad Debt)	2,404,086	2,883,963	3,319,849	3,181,042	3,440,108
Contractuals	40,815,251	42,447,155	42,058,742	46,414,517	38,198,143
Changes in Prior Year Estimated/Final Settlements	(1,237,000)	660,000	(1,107,000)	(3,272,000)	(300,000)
Net Patient Service Revenue	38,366,191	33,439,297	31,815,926	35,226,971	33,081,245
Other Operating Revenue	330,346	272,569	301,815	372,818	773,372
<b>Total Operating Revenue</b>	<b>38,696,537</b>	<b>33,711,866</b>	<b>32,117,741</b>	<b>35,599,789</b>	<b>33,854,617</b>
<b>Total Operating Expenses</b>	<b>38,227,893</b>	<b>41,365,787</b>	<b>36,475,338</b>	<b>37,952,299</b>	<b>34,765,434</b>
Depreciation and Amortization	1,617,410	1,731,827	1,785,859	1,676,774	1,812,338
Interest	392,474	444,749	435,659	340,283	362,497
Advertising Expenses	*	*	*	*	272,402
Allowed Advertising Expenses	*	*	*	*	272,402
Non-Allowed Advertising Expenses	*	*	*	*	†
Salaries and Benefits	*	*	*	*	15,846,583
Other Operating Expenses	36,218,009	39,189,211	34,253,820	35,935,242	16,471,614
<b>Net Operating Income</b>	<b>468,644</b>	<b>(7,653,921)</b>	<b>(4,357,597)</b>	<b>(2,352,510)</b>	<b>(910,817)</b>
<b>Total Non-operating Revenue</b>	<b>275,543</b>	<b>143,275</b>	<b>658,206</b>	<b>406,280</b>	<b>62,516</b>
<b>Total Investment Income</b>	<b>†</b>	<b>†</b>	<b>†</b>	<b>†</b>	<b>†</b>
Interest and Dividends	†	†	†	†	†
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	275,543	143,275	658,206	406,280	62,516
<b>Excess of Revenue over Expenses</b>	<b>744,187</b>	<b>(7,510,646)</b>	<b>(3,699,391)</b>	<b>(1,946,230)</b>	<b>(848,301)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>744,187</b>	<b>(7,510,646)</b>	<b>(3,699,391)</b>	<b>(1,946,230)</b>	<b>(848,301)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>819,187</b>	<b>(7,510,646)</b>	<b>(3,699,391)</b>	<b>(1,991,268)</b>	<b>(845,301)</b>
Net Assets Released for Restrictions - Capital	75,000	†	†	(105,518)	3,000
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	60,480	†

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Parkview Adventist Medical Center -- Brunswick, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.097	.415	.398	.399	.560
Current Ratio without Board Designated and Undesignated Investments	1.097	.415	.398	.399	.546
Days in Accounts Receivable	38.300	44.630	38.128	36.971	43.815
Acid Test	.026	.023	.009	.093	.033
Days Cash on Hand, Current	2.453	3.206	1.231	15.765	6.147
Days Cash on Hand, Incl Board Designated & Undesignated Investments	2.453	3.206	1.231	15.765	8.898
Average Payment Period, Accounts Payable and Accrued Expenses	59.722	76.412	51.053	72.983	101.541
Average Payment Period, Current Liabilities	92.705	142.426	130.876	169.187	185.297
<b>Capital Structure</b>					
Equity Financing Ratio	.408	.048	(.226)	(.335)	(.044)
Fixed Asset Financing	.298	.242	.382	.312	.314
Cash Flow Divided by Total Debt	.194	(.328)	(.125)	(.014)	.051
Cash Flow Divided by Total Debt with Operating Income Only	.171	(.336)	(.168)	(.036)	.047
Debt Service Coverage Total	3.153	(6.665)	(.951)	.012	.201
Debt Service Coverage Total with Operating Income Only	2.837	(6.844)	(1.375)	(.055)	.191
<b>Profitability</b>					
Total Margin	.019	(.222)	(.113)	(.054)	(.025)
Operating Margin	.012	(.227)	(.136)	(.066)	(.027)
Non Operating Revenue Margin	.370	(.019)	(.178)	(.209)	(.074)
Return On Assets	.036	(.405)	(.297)	(.137)	(.047)
Return On Equity	.089	(8.502)	1.314	.409	1.062
Markup	2.135	1.942	2.114	2.174	2.195
Deductible	.502	.530	.547	.565	.506
Markup Adjustment for Deductible	1.067	.916	.961	.951	1.096
Reported Income Index	.908	1.000	1.000	1.000	(.214)
<b>Asset Efficiency</b>					
Total Asset Turnover	1.895	1.825	2.633	2.530	1.863
Fixed Asset Turnover	4.007	3.758	4.339	5.107	4.662
Average Age Plant Depreciation Only	7.449	7.984	8.662	10.224	10.157
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.091	.082	(.118)	.040	(.084)
Total Operating Revenue Growth	.092	(.129)	(.047)	.108	(.049)
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.343	2.460	(1.004)	(.457)	(2.852)

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Penobscot Bay Medical Center -- Rockland, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>35,136,663</b>	<b>29,440,108</b>	<b>36,514,144</b>	<b>34,622,174</b>	<b>31,588,895</b>
Cash and Investment	20,443,299	8,193,940	14,125,768	9,644,949	16,525,933
Current Assets Whose Use is Limited	1,050,342	1,151,173	1,346,089	1,458,469	1,526,576
Net Patient Accounts Receivable	9,028,945	10,376,004	13,230,053	13,871,645	11,213,846
Due from Affiliates	514,784	162,648	228,925	106,696	(163,190)
Third Party Settlements Receivable	845,583	5,614,802	4,062,328	7,112,981	†
Other Accounts Receivable	†	†	†	†	†
Inventory	1,332,707	1,296,621	1,406,195	1,429,575	1,411,923
Other Current Assets	1,921,003	2,644,920	2,114,786	997,859	1,073,807
<b>Total Non-Current Assets</b>	<b>38,620,384</b>	<b>45,414,762</b>	<b>46,003,426</b>	<b>54,334,959</b>	<b>56,071,413</b>
Trustee Held Investments	†	525,316	610,782	951,233	244,915
Board Designated and Undesignated Investments	†	†	†	†	†
Due From Affiliates	1,565,891	1,335,916	1,293,673	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	3,488,173	4,151,332	4,540,453	9,777,427	12,807,228
Gross Property, Plant and Equipment (PP&E)	86,308,334	94,973,012	100,002,231	108,211,190	112,954,213
Accumulated Depreciation	52,742,014	55,570,814	60,443,713	64,604,891	69,934,943
Net Property, Plant and Equipment (PP&E)	33,566,320	39,402,198	39,558,518	43,606,299	43,019,270
<b>Total Unrestricted Assets</b>	<b>73,757,047</b>	<b>74,854,870</b>	<b>82,517,570</b>	<b>88,957,133</b>	<b>87,660,308</b>
<b>Total Current Liabilities</b>	<b>9,843,523</b>	<b>10,819,582</b>	<b>11,763,166</b>	<b>12,997,132</b>	<b>15,893,969</b>
Current Long Term Debt (LTD)	1,060,000	1,165,000	1,340,000	1,409,137	1,492,391
Accounts Payable and Accrued Expenses	8,783,523	9,654,582	10,423,166	11,587,995	13,758,080
Estimated Third Party Settlements	†	†	†	†	643,498
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>17,839,316</b>	<b>18,678,790</b>	<b>23,190,205</b>	<b>27,886,752</b>	<b>26,417,832</b>
Long Term Debt	17,839,316	18,678,790	23,190,205	27,886,752	26,417,832
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>46,074,208</b>	<b>45,356,498</b>	<b>47,564,199</b>	<b>48,073,249</b>	<b>45,348,507</b>
<b>Total Liabilities &amp; Equity</b>	<b>73,757,047</b>	<b>74,854,870</b>	<b>82,517,570</b>	<b>88,957,133</b>	<b>87,660,308</b>
<b>Total Restricted Assets</b>	<b>7,690,032</b>	<b>8,225,226</b>	<b>7,950,590</b>	<b>5,269,113</b>	<b>7,499,704</b>
Cash and Investments	7,690,032	8,225,226	7,950,590	5,269,113	7,332,104
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	167,600
<b>Total Restricted Liabilities and Equity</b>	<b>7,690,032</b>	<b>8,225,226</b>	<b>7,950,590</b>	<b>5,269,113</b>	<b>7,499,704</b>
<b>Total Restricted Fund Balance</b>	<b>7,690,032</b>	<b>8,225,226</b>	<b>7,950,590</b>	<b>5,269,113</b>	<b>7,499,704</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,938,215	2,304,586	2,312,832	793,258	2,379,339
Permanently Restricted Net Assets	5,751,817	5,920,640	5,637,758	4,475,855	5,120,365

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Penobscot Bay Medical Center -- Rockland, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>145,324,002</b>	<b>168,193,492</b>	<b>190,581,047</b>	<b>206,326,092</b>	<b>199,128,412</b>
Gross Inpatient Service Revenue	68,460,691	74,867,417	83,641,697	86,195,434	77,084,967
Gross Outpatient Service Revenue	76,863,311	93,326,075	106,939,350	120,130,658	122,043,445
Free Care (Charity Care)	970,168	1,163,075	1,618,905	2,168,624	2,577,271
Bad Debt (Provision for Bad Debt)	3,726,461	4,373,276	6,316,091	2,727,002	4,635,412
Contractuals	61,702,620	75,166,820	86,256,682	94,463,302	87,392,160
Changes in Prior Year Estimated/Final Settlements	†	(800,000)	†	(2,200,000)	(2,000,000)
Net Patient Service Revenue	78,924,753	88,290,321	96,389,369	109,167,164	106,523,569
Other Operating Revenue	6,334,482	6,683,758	6,144,847	5,415,950	6,663,150
<b>Total Operating Revenue</b>	<b>85,259,235</b>	<b>94,974,079</b>	<b>102,534,216</b>	<b>114,583,114</b>	<b>113,186,719</b>
<b>Total Operating Expenses</b>	<b>84,806,658</b>	<b>95,170,938</b>	<b>102,186,122</b>	<b>114,643,598</b>	<b>116,912,427</b>
Depreciation and Amortization	4,465,311	4,288,451	4,933,650	5,062,442	5,420,718
Interest	964,808	984,677	997,882	1,173,226	1,437,377
Advertising Expenses	*	*	*	*	†
Allowed Advertising Expenses	*	*	*	*	†
Non-Allowed Advertising Expenses	*	*	*	*	†
Salaries and Benefits	*	*	*	*	67,828,306
Other Operating Expenses	79,376,539	89,897,810	96,254,590	108,407,930	42,226,026
<b>Net Operating Income</b>	<b>452,577</b>	<b>(196,859)</b>	<b>348,094</b>	<b>(60,484)</b>	<b>(3,725,708)</b>
<b>Total Non-operating Revenue</b>	<b>2,391,097</b>	<b>1,745,132</b>	<b>1,762,713</b>	<b>1,130,122</b>	<b>1,177,607</b>
<b>Total Investment Income</b>	<b>959,282</b>	<b>846,867</b>	<b>845,270</b>	<b>(243,100)</b>	<b>711,673</b>
Interest and Dividends	817,928	648,046	598,742	794,039	379,816
Realized Gains/Losses on Sales of Securities	141,354	198,821	246,528	(54,430)	794
Permanently Impaired Security Writedowns	†	†	†	(982,709)	331,063
Gains/Losses on Joint Ventures/Equity Investments	(243,247)	79,793	(6,790)	1,713	146
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	1,675,062	818,472	924,233	1,371,509	465,788
<b>Excess of Revenue over Expenses</b>	<b>2,843,674</b>	<b>1,548,273</b>	<b>2,110,807</b>	<b>1,069,638</b>	<b>(2,548,101)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>2,843,674</b>	<b>1,548,273</b>	<b>2,110,807</b>	<b>1,069,638</b>	<b>(2,548,101)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>3,101,147</b>	<b>(717,710)</b>	<b>2,207,701</b>	<b>509,050</b>	<b>(2,724,742)</b>
Net Assets Released for Restrictions - Capital	101,427	116,089	220,652	123,796	61,844
Unrealized Gains/Losses on Investments	195,847	316,789	(123,758)	(283,993)	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(39,801)	(2,698,861)	†	(684,384)	(238,485)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	283,993	†

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Penobscot Bay Medical Center -- Rockland, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	3.570	2.721	3.104	2.664	1.987
Current Ratio without Board Designated and Undesignated Investments	3.570	2.721	3.104	2.664	1.987
Days in Accounts Receivable	41.756	42.895	50.099	46.380	38.424
Acid Test	2.184	.864	1.315	.854	1.136
Days Cash on Hand, Current	97.648	37.532	58.068	36.984	59.100
Days Cash on Hand, Incl Board Designated & Undesignated Investments	97.648	37.532	58.068	36.984	59.100
Average Payment Period, Accounts Payable and Accrued Expenses	39.905	38.774	39.119	38.598	45.041
Average Payment Period, Current Liabilities	44.720	43.453	44.149	43.292	52.033
<b>Capital Structure</b>					
Equity Financing Ratio	.625	.606	.576	.540	.517
Fixed Asset Financing	.531	.474	.586	.640	.614
Cash Flow Divided by Total Debt	.264	.198	.202	.150	.068
Cash Flow Divided by Total Debt with Operating Income Only	.178	.139	.151	.122	.040
Debt Service Coverage Total	4.148	3.336	3.718	2.907	1.514
Debt Service Coverage Total with Operating Income Only	2.949	2.483	2.903	2.457	1.100
<b>Profitability</b>					
Total Margin	.032	.016	.020	.009	(.022)
Operating Margin	.005	(.002)	.003	(.001)	(.033)
Non Operating Revenue Margin	.841	1.127	.835	1.057	(.462)
Return On Assets	.039	.021	.026	.012	(.029)
Return On Equity	.062	.034	.044	.022	(.056)
Markup	1.788	1.838	1.925	1.847	1.760
Deductible	.425	.447	.453	.458	.439
Markup Adjustment for Deductible	1.061	1.048	1.081	1.023	1.013
Reported Income Index	.917	(2.157)	.956	2.101	.935
<b>Asset Efficiency</b>					
Total Asset Turnover	1.188	1.292	1.264	1.301	1.305
Fixed Asset Turnover	2.540	2.410	2.592	2.628	2.631
Average Age Plant Depreciation Only	11.811	12.958	12.251	12.762	12.901
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.121	.122	.074	.122	.020
Total Operating Revenue Growth	.066	.114	.080	.118	(.012)
Realized Gains Divided by Non-Operating Revenue	.059	.114	.140	(.048)	.001
Realized Gains Divided by Net Income	.050	.128	.117	(.051)	(.000)
Long Term Debt to Equity	.387	.412	.488	.580	.583

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Penobscot Valley Hospital -- Lincoln, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>7,304,155</b>	<b>4,595,082</b>	<b>6,922,840</b>	<b>5,435,014</b>	<b>7,513,442</b>
Cash and Investment	76,868	78,761	79,872	1,825,926	2,103,482
Current Assets Whose Use is Limited	68,692	67,483	67,712	68,186	66,586
Net Patient Accounts Receivable	1,752,220	2,093,997	2,059,659	2,149,409	2,515,656
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	4,929,506	1,689,232	4,083,663	647,946	2,128,130
Other Accounts Receivable	†	†	†	†	†
Inventory	342,241	384,301	393,715	407,602	452,740
Other Current Assets	134,628	281,308	238,219	335,945	246,848
<b>Total Non-Current Assets</b>	<b>8,019,174</b>	<b>10,883,426</b>	<b>8,104,487</b>	<b>9,445,053</b>	<b>8,540,339</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	1,017,945	1,514,500	1,180,938	921,966	920,100
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	(15,007)	(6,602)	(13,558)	(25,786)	(11,824)
Other Non-current Assets	19,684	2,702,939	277,144	813,604	441,605
Gross Property, Plant and Equipment (PP&E)	15,052,855	15,397,930	15,635,122	16,742,906	16,435,868
Accumulated Depreciation	8,056,303	8,725,341	8,975,159	9,007,637	9,245,410
Net Property, Plant and Equipment (PP&E)	6,996,552	6,672,589	6,659,963	7,735,269	7,190,458
<b>Total Unrestricted Assets</b>	<b>15,323,329</b>	<b>15,478,508</b>	<b>15,027,327</b>	<b>14,880,067</b>	<b>16,053,781</b>
<b>Total Current Liabilities</b>	<b>6,655,390</b>	<b>5,614,896</b>	<b>5,760,547</b>	<b>4,706,850</b>	<b>6,083,669</b>
Current Long Term Debt (LTD)	344,168	362,688	258,566	308,237	272,341
Accounts Payable and Accrued Expenses	3,492,917	2,630,320	2,809,381	2,760,979	2,701,779
Estimated Third Party Settlements	1,639,645	1,795,222	2,454,012	1,637,634	3,109,549
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	1,178,660	826,666	238,588	†	†
<b>Total Non-current Liabilities</b>	<b>5,470,482</b>	<b>5,853,402</b>	<b>5,596,999</b>	<b>6,356,399</b>	<b>6,077,180</b>
Long Term Debt	5,470,482	5,853,402	5,596,999	6,356,399	6,077,180
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>3,197,457</b>	<b>4,010,210</b>	<b>3,669,781</b>	<b>3,816,818</b>	<b>3,892,932</b>
<b>Total Liabilities &amp; Equity</b>	<b>15,323,329</b>	<b>15,478,508</b>	<b>15,027,327</b>	<b>14,880,067</b>	<b>16,053,781</b>
<b>Total Restricted Assets</b>	<b>416,620</b>	<b>168,655</b>	<b>161,578</b>	<b>178,466</b>	<b>198,954</b>
Cash and Investments	416,620	168,655	161,578	178,466	198,954
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>416,620</b>	<b>168,655</b>	<b>161,578</b>	<b>178,466</b>	<b>198,954</b>
<b>Total Restricted Fund Balance</b>	<b>416,620</b>	<b>168,655</b>	<b>161,578</b>	<b>178,466</b>	<b>198,954</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	340,071	92,106	85,029	101,917	122,405
Permanently Restricted Net Assets	76,549	76,549	76,549	76,549	76,549

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Penobscot Valley Hospital -- Lincoln, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>26,187,508</b>	<b>28,342,249</b>	<b>28,455,630</b>	<b>32,688,681</b>	<b>33,096,214</b>
Gross Inpatient Service Revenue	6,318,292	8,447,113	8,005,053	8,973,769	9,297,658
Gross Outpatient Service Revenue	19,869,216	19,895,136	20,450,577	23,714,912	23,798,556
Free Care (Charity Care)	600,042	865,339	963,271	1,089,569	1,028,591
Bad Debt (Provision for Bad Debt)	658,100	884,230	810,014	1,218,671	846,680
Contractuals	7,102,358	5,528,920	5,153,849	8,381,227	7,204,570
Changes in Prior Year Estimated/Final Settlements	(603,000)	354,000	292,000	(141,000)	849,000
Net Patient Service Revenue	18,430,008	20,709,760	21,236,496	22,140,214	23,167,373
Other Operating Revenue	698,446	436,134	337,431	298,795	238,399
<b>Total Operating Revenue</b>	<b>19,128,454</b>	<b>21,145,894</b>	<b>21,573,927</b>	<b>22,439,009</b>	<b>23,405,772</b>
<b>Total Operating Expenses</b>	<b>18,724,555</b>	<b>20,669,745</b>	<b>21,758,238</b>	<b>22,380,773</b>	<b>23,384,614</b>
Depreciation and Amortization	478,759	697,786	767,089	803,342	1,008,864
Interest	165,234	374,219	303,157	286,008	331,290
Advertising Expenses	*	*	*	*	33,869
Allowed Advertising Expenses	*	*	*	*	3,088
Non-Allowed Advertising Expenses	*	*	*	*	30,781
Salaries and Benefits	*	*	*	*	12,503,750
Other Operating Expenses	18,080,562	19,597,740	20,687,992	21,291,423	9,506,841
<b>Net Operating Income</b>	<b>403,899</b>	<b>476,149</b>	<b>(184,311)</b>	<b>58,236</b>	<b>21,158</b>
<b>Total Non-operating Revenue</b>	<b>55,800</b>	<b>55,037</b>	<b>(26,794)</b>	<b>(26,460)</b>	<b>18,439</b>
<b>Total Investment Income</b>	<b>62,425</b>	<b>48,979</b>	<b>(9,145)</b>	<b>(10,949)</b>	<b>14,920</b>
Interest and Dividends	30,940	3,889	9,691	15,160	15,359
Realized Gains/Losses on Sales of Securities	31,485	45,090	(18,836)	(26,109)	(439)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(13,047)	(1,105)	(17,649)	(16,511)	3,214
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	6,422	7,163	†	1,000	305
<b>Excess of Revenue over Expenses</b>	<b>459,699</b>	<b>531,186</b>	<b>(211,105)</b>	<b>31,776</b>	<b>39,597</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>459,699</b>	<b>531,186</b>	<b>(211,105)</b>	<b>31,776</b>	<b>39,597</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>565,581</b>	<b>629,554</b>	<b>(340,429)</b>	<b>147,037</b>	<b>76,114</b>
Net Assets Released for Restrictions - Capital	31,325	92,629	34,628	19,890	8,495
Unrealized Gains/Losses on Investments	34,044	44,637	(164,939)	90,600	30,111
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	40,513	(38,898)	987	4,771	(2,089)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Penobscot Valley Hospital -- Lincoln, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.250	1.088	1.407	1.351	1.386
Current Ratio without Board Designated and Undesignated Investments	1.097	.818	1.202	1.155	1.235
Days in Accounts Receivable	34.702	36.906	35.400	35.435	39.634
Acid Test	.022	.026	.026	.402	.357
Days Cash on Hand, Current	2.912	2.673	2.566	32.040	35.399
Days Cash on Hand, Incl Board Designated & Undesignated Investments	23.275	30.351	23.101	47.636	50.408
Average Payment Period, Accounts Payable and Accrued Expenses	69.874	48.071	48.850	46.704	44.072
Average Payment Period, Current Liabilities	133.138	102.616	100.166	79.620	99.239
<b>Capital Structure</b>					
Equity Financing Ratio	.209	.259	.244	.257	.242
Fixed Asset Financing	.782	.877	.840	.822	.845
Cash Flow Divided by Total Debt	.077	.107	.049	.075	.086
Cash Flow Divided by Total Debt with Operating Income Only	.073	.102	.051	.078	.085
Debt Service Coverage Total	1.656	2.232	1.290	2.059	2.157
Debt Service Coverage Total with Operating Income Only	1.572	2.155	1.331	2.107	2.129
<b>Profitability</b>					
Total Margin	.024	.025	(.010)	.001	.002
Operating Margin	.021	.023	(.009)	.003	.001
Non Operating Revenue Margin	.121	.104	.127	(.833)	.466
Return On Assets	.030	.034	(.014)	.002	.002
Return On Equity	.144	.132	(.058)	.008	.010
Markup	1.436	1.392	1.323	1.474	1.425
Deductible	.271	.195	.181	.256	.218
Markup Adjustment for Deductible	1.057	1.125	1.086	1.099	1.117
Reported Income Index	.813	.654	.620	.216	.520
<b>Asset Efficiency</b>					
Total Asset Turnover	1.252	1.370	1.434	1.506	1.459
Fixed Asset Turnover	2.734	3.169	3.239	2.901	3.255
Average Age Plant Depreciation Only	16.827	12.504	11.700	11.213	9.164
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.167	.104	.053	.029	.045
Total Operating Revenue Growth	.172	.105	.020	.040	.043
Realized Gains Divided by Non-Operating Revenue	.564	.819	.703	.987	(.024)
Realized Gains Divided by Net Income	.068	.085	.089	(.822)	(.011)
Long Term Debt to Equity	1.711	1.460	1.525	1.665	1.561

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Redington-Fairview General Hospital -- Skowhegan, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>32,476,294</b>	<b>39,165,425</b>	<b>38,639,974</b>	<b>40,793,431</b>	<b>47,529,396</b>
Cash and Investment	17,956,980	27,145,853	22,498,768	25,584,037	31,093,241
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	9,192,234	6,790,157	7,490,580	7,037,536	7,759,417
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	4,008,673	3,763,273	6,954,598	6,287,494	6,759,404
Other Accounts Receivable	323,578	403,127	385,177	399,226	361,630
Inventory	905,868	966,130	1,123,500	1,145,036	1,231,570
Other Current Assets	88,961	96,885	187,351	340,102	324,134
<b>Total Non-Current Assets</b>	<b>21,959,060</b>	<b>23,479,327</b>	<b>49,736,308</b>	<b>49,832,326</b>	<b>47,166,722</b>
Trustee Held Investments	†	†	14,212,605	4,419,892	1,278,992
Board Designated and Undesignated Investments	12,178,148	13,611,610	13,143,161	12,556,031	13,830,132
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	1,001,588	837,295	1,210,395	1,520,447	1,101,465
Gross Property, Plant and Equipment (PP&E)	29,077,759	30,703,467	44,676,276	57,164,449	60,450,444
Accumulated Depreciation	20,298,435	21,673,045	23,506,129	25,828,493	29,494,311
Net Property, Plant and Equipment (PP&E)	8,779,324	9,030,422	21,170,147	31,335,956	30,956,133
<b>Total Unrestricted Assets</b>	<b>54,435,354</b>	<b>62,644,752</b>	<b>88,376,282</b>	<b>90,625,757</b>	<b>94,696,118</b>
<b>Total Current Liabilities</b>	<b>4,061,320</b>	<b>7,143,313</b>	<b>9,185,320</b>	<b>10,682,889</b>	<b>10,572,468</b>
Current Long Term Debt (LTD)	175,000	185,000	610,000	635,000	655,000
Accounts Payable and Accrued Expenses	3,874,317	6,375,959	7,995,320	9,425,889	9,295,468
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	12,003	582,354	580,000	622,000	622,000
<b>Total Non-current Liabilities</b>	<b>4,141,924</b>	<b>6,989,980</b>	<b>30,248,509</b>	<b>32,441,858</b>	<b>33,188,994</b>
Long Term Debt	4,141,924	3,956,924	25,715,378	25,080,377	24,655,978
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	3,033,056	4,533,131	7,361,481	8,533,016
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>46,232,110</b>	<b>48,511,459</b>	<b>48,942,453</b>	<b>47,501,010</b>	<b>50,934,656</b>
<b>Total Liabilities &amp; Equity</b>	<b>54,435,354</b>	<b>62,644,752</b>	<b>88,376,282</b>	<b>90,625,757</b>	<b>94,696,118</b>
<b>Total Restricted Assets</b>	<b>624,223</b>	<b>639,730</b>	<b>722,362</b>	<b>772,513</b>	<b>779,058</b>
Cash and Investments	624,223	639,730	722,362	772,513	779,058
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>624,223</b>	<b>639,730</b>	<b>722,362</b>	<b>772,513</b>	<b>779,058</b>
<b>Total Restricted Fund Balance</b>	<b>624,223</b>	<b>639,730</b>	<b>722,362</b>	<b>772,513</b>	<b>779,058</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	624,223	639,730	722,362	772,513	779,058
Permanently Restricted Net Assets	†	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Redington-Fairview General Hospital -- Skowhegan, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>94,367,464</b>	<b>86,664,815</b>	<b>88,048,194</b>	<b>86,798,235</b>	<b>92,954,345</b>
Gross Inpatient Service Revenue	35,039,812	31,089,265	32,363,760	28,258,237	26,280,881
Gross Outpatient Service Revenue	59,327,652	55,575,550	55,684,434	58,539,998	66,673,464
Free Care (Charity Care)	1,288,195	1,446,806	1,068,676	1,152,549	1,486,131
Bad Debt (Provision for Bad Debt)	3,183,776	1,833,549	3,723,610	4,212,178	3,689,131
Contractuals	43,586,108	33,833,201	28,989,843	22,736,224	23,208,687
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	46,309,385	49,551,259	54,266,065	58,697,284	64,570,396
Other Operating Revenue	484,025	527,127	436,142	901,822	887,884
<b>Total Operating Revenue</b>	<b>46,793,410</b>	<b>50,078,386</b>	<b>54,702,207</b>	<b>59,599,106</b>	<b>65,458,280</b>
<b>Total Operating Expenses</b>	<b>40,247,055</b>	<b>46,520,776</b>	<b>51,796,346</b>	<b>56,484,502</b>	<b>64,344,038</b>
Depreciation and Amortization	1,773,068	1,792,832	1,833,084	2,322,364	3,673,810
Interest	265,166	254,281	247,188	234,811	1,246,385
Advertising Expenses	*	*	*	*	194,153
Allowed Advertising Expenses	*	*	*	*	62,045
Non-Allowed Advertising Expenses	*	*	*	*	132,108
Salaries and Benefits	*	*	*	*	36,660,838
Other Operating Expenses	38,208,821	44,473,663	49,716,074	53,927,327	22,568,852
<b>Net Operating Income</b>	<b>6,546,355</b>	<b>3,557,610</b>	<b>2,905,861</b>	<b>3,114,604</b>	<b>1,114,242</b>
<b>Total Non-operating Revenue</b>	<b>1,850,576</b>	<b>2,260,113</b>	<b>2,052,471</b>	<b>1,871,583</b>	<b>520,790</b>
<b>Total Investment Income</b>	<b>1,818,105</b>	<b>2,233,588</b>	<b>1,902,081</b>	<b>1,759,916</b>	<b>675,029</b>
Interest and Dividends	1,818,105	2,233,588	1,902,081	1,759,916	675,029
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(48,005)	(41,438)	(79,776)	(51,478)	(253,285)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	80,476	67,963	230,166	163,145	99,046
<b>Excess of Revenue over Expenses</b>	<b>8,396,931</b>	<b>5,817,723</b>	<b>4,958,332</b>	<b>4,986,187</b>	<b>1,635,032</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>8,396,931</b>	<b>5,817,723</b>	<b>4,958,332</b>	<b>4,986,187</b>	<b>1,635,032</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>8,274,766</b>	<b>2,294,857</b>	<b>513,626</b>	<b>(1,441,443)</b>	<b>3,433,646</b>
Net Assets Released for Restrictions - Capital	25,438	34,804	†	†	†
Unrealized Gains/Losses on Investments	(147,603)	1,469,073	(3,057,804)	(3,557,280)	2,121,835
Minimum Pension Liability Adjustment	†	(5,042,250)	(1,469,534)	(2,870,350)	(323,221)
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	15,507	82,632	†	†

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Redington-Fairview General Hospital -- Skowhegan, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	10.995	7.388	5.638	4.994	5.804
Current Ratio without Board Designated and Undesignated Investments	7.996	5.483	4.207	3.819	4.496
Days in Accounts Receivable	72.451	50.017	50.383	43.762	43.862
Acid Test	4.421	3.800	2.449	2.395	2.941
Days Cash on Hand, Current	170.357	221.522	164.362	172.411	187.061
Days Cash on Hand, Incl Board Designated & Undesignated Investments	285.890	332.599	260.377	257.027	270.265
Average Payment Period, Accounts Payable and Accrued Expenses	36.755	52.031	58.409	63.521	55.923
Average Payment Period, Current Liabilities	38.529	58.293	67.102	71.992	63.605
<b>Capital Structure</b>					
Equity Financing Ratio	.849	.774	.554	.524	.538
Fixed Asset Financing	.472	.438	1.215	.800	.796
Cash Flow Divided by Total Debt	1.240	.538	.172	.169	.121
Cash Flow Divided by Total Debt with Operating Income Only	1.014	.379	.120	.126	.109
Debt Service Coverage Total	18.629	18.321	16.286	8.929	3.484
Debt Service Coverage Total with Operating Income Only	15.325	13.056	11.537	6.714	3.207
<b>Profitability</b>					
Total Margin	.173	.111	.087	.081	.025
Operating Margin	.140	.071	.053	.052	.017
Non Operating Revenue Margin	.220	.388	.414	.375	.319
Return On Assets	.154	.093	.056	.055	.017
Return On Equity	.182	.120	.101	.105	.032
Markup	2.357	1.874	1.708	1.553	1.458
Deductible	.462	.390	.329	.262	.250
Markup Adjustment for Deductible	1.274	1.147	1.149	1.150	1.098
Reported Income Index	1.015	2.552	11.504	(3.459)	.476
<b>Asset Efficiency</b>					
Total Asset Turnover	.894	.835	.642	.678	.697
Fixed Asset Turnover	5.330	5.546	2.584	1.902	2.115
Average Age Plant Depreciation Only	11.448	12.089	12.823	11.122	8.028
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.020	.156	.113	.091	.139
Total Operating Revenue Growth	.169	.070	.092	.090	.098
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.090	.082	.525	.528	.484

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Rumford Community Hospital -- Rumford, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>6,920,573</b>	<b>8,460,953</b>	<b>6,861,883</b>	<b>7,340,581</b>	<b>6,693,546</b>
Cash and Investment	407,891	1,628,543	623,705	174,130	139,186
Current Assets Whose Use is Limited	48,297	48,324	48,372	48,421	48,447
Net Patient Accounts Receivable	2,754,221	3,315,993	4,203,263	5,115,311	3,717,083
Due from Affiliates	11,505	11,872	18,400	20,148	11,478
Third Party Settlements Receivable	3,438,745	3,197,522	1,657,159	1,465,258	2,422,895
Other Accounts Receivable	†	†	†	†	†
Inventory	213,154	192,658	219,730	210,120	206,143
Other Current Assets	46,760	66,041	91,254	307,193	148,314
<b>Total Non-Current Assets</b>	<b>10,065,221</b>	<b>10,462,668</b>	<b>13,915,703</b>	<b>15,574,324</b>	<b>15,488,375</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	1,664,407	1,921,478	1,951,470	1,459,874	1,714,134
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	398,107	218,731	837,282	256,642	171,700
Gross Property, Plant and Equipment (PP&E)	19,309,420	20,441,700	24,202,791	28,048,094	28,933,823
Accumulated Depreciation	11,306,713	12,119,241	13,075,840	14,190,286	15,331,282
Net Property, Plant and Equipment (PP&E)	8,002,707	8,322,459	11,126,951	13,857,808	13,602,541
<b>Total Unrestricted Assets</b>	<b>16,985,794</b>	<b>18,923,621</b>	<b>20,777,586</b>	<b>22,914,905</b>	<b>22,181,921</b>
<b>Total Current Liabilities</b>	<b>2,220,618</b>	<b>1,780,535</b>	<b>2,463,291</b>	<b>3,472,252</b>	<b>4,474,857</b>
Current Long Term Debt (LTD)	525,579	14,040	14,688	15,366	28,691
Accounts Payable and Accrued Expenses	1,676,714	1,766,495	2,438,448	1,924,795	2,086,493
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	18,325	†	10,155	1,532,091	2,359,673
<b>Total Non-current Liabilities</b>	<b>4,688,750</b>	<b>4,437,631</b>	<b>5,020,019</b>	<b>4,893,246</b>	<b>4,063,872</b>
Long Term Debt	969,345	748,333	733,585	718,159	721,996
Estimated Third Party Settlements	†	†	†	928,516	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	3,394,755	3,692,227	4,287,131	3,254,026	3,369,998
Other Non-Current Liabilities	324,650	(2,929)	(697)	(7,455)	(28,122)
<b>Fund Balance Unrestricted</b>	<b>10,076,426</b>	<b>12,705,454</b>	<b>13,294,276</b>	<b>14,549,407</b>	<b>13,643,192</b>
<b>Total Liabilities &amp; Equity</b>	<b>16,985,794</b>	<b>18,923,620</b>	<b>20,777,586</b>	<b>22,914,905</b>	<b>22,181,921</b>
<b>Total Restricted Assets</b>	<b>829,619</b>	<b>907,721</b>	<b>902,205</b>	<b>834,415</b>	<b>879,803</b>
Cash and Investments	829,619	907,721	902,205	834,415	879,803
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>829,619</b>	<b>907,721</b>	<b>902,205</b>	<b>834,415</b>	<b>879,803</b>
<b>Total Restricted Fund Balance</b>	<b>505,025</b>	<b>560,663</b>	<b>536,731</b>	<b>463,892</b>	<b>499,321</b>
Total Liabilities	324,594	347,058	365,474	370,523	380,482
Temporarily Restricted Net Assets	242,120	230,217	274,439	213,781	245,767
Permanently Restricted Net Assets	262,905	330,446	262,292	250,111	253,554

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Rumford Community Hospital -- Rumford, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>38,959,123</b>	<b>46,110,482</b>	<b>48,748,002</b>	<b>54,505,241</b>	<b>53,398,247</b>
Gross Inpatient Service Revenue	10,077,907	8,352,029	11,662,039	11,809,806	11,057,422
Gross Outpatient Service Revenue	28,881,216	37,758,453	37,085,963	42,695,435	42,340,825
Free Care (Charity Care)	582,767	812,007	500,876	579,976	741,037
Bad Debt (Provision for Bad Debt)	1,248,029	1,561,303	1,542,509	1,794,612	2,027,494
Contractuals	14,029,314	15,967,741	17,578,851	20,025,951	18,920,839
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	23,099,013	27,769,431	29,125,766	32,104,702	31,708,877
Other Operating Revenue	369,677	201,564	85,548	112,221	347,447
<b>Total Operating Revenue</b>	<b>23,468,690</b>	<b>27,970,995</b>	<b>29,211,314</b>	<b>32,216,923</b>	<b>32,056,324</b>
<b>Total Operating Expenses</b>	<b>22,396,573</b>	<b>25,747,364</b>	<b>28,662,917</b>	<b>30,871,168</b>	<b>33,244,089</b>
Depreciation and Amortization	769,186	986,377	1,100,344	1,175,309	1,248,659
Interest	93,289	58,517	49,753	44,832	46,908
Advertising Expenses	*	*	*	*	78,940
Allowed Advertising Expenses	*	*	*	*	†
Non-Allowed Advertising Expenses	*	*	*	*	78,940
Salaries and Benefits	*	*	*	*	22,464,958
Other Operating Expenses	21,534,098	24,702,470	27,512,820	29,651,027	9,404,624
<b>Net Operating Income</b>	<b>1,072,117</b>	<b>2,223,631</b>	<b>548,397</b>	<b>1,345,755</b>	<b>(1,187,765)</b>
<b>Total Non-operating Revenue</b>	<b>271,340</b>	<b>546,590</b>	<b>117,088</b>	<b>(61,112)</b>	<b>191,156</b>
<b>Total Investment Income</b>	<b>157,846</b>	<b>255,034</b>	<b>67,562</b>	<b>(121,080)</b>	<b>140,255</b>
Interest and Dividends	157,846	62,658	67,368	56,044	57,052
Realized Gains/Losses on Sales of Securities	†	192,376	194	(177,124)	83,203
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	113,494	291,556	49,526	59,968	50,901
<b>Excess of Revenue over Expenses</b>	<b>1,343,457</b>	<b>2,770,221</b>	<b>665,485</b>	<b>1,284,643</b>	<b>(996,609)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>1,343,457</b>	<b>2,770,221</b>	<b>665,485</b>	<b>1,284,643</b>	<b>(996,609)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>1,254,465</b>	<b>2,635,509</b>	<b>588,819</b>	<b>1,255,131</b>	<b>(691,880)</b>
Net Assets Released for Restrictions - Capital	189,863	152,184	5,901	231,494	231,494
Unrealized Gains/Losses on Investments	(8,650)	(286,896)	(82,567)	(261,006)	73,235
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	(270,205)	†	†	†	†

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Rumford Community Hospital -- Rumford, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	3.866	5.831	3.578	2.535	1.879
Current Ratio without Board Designated and Undesignated Investments	3.117	4.752	2.786	2.114	1.496
Days in Accounts Receivable	43.521	43.585	52.675	58.156	42.787
Acid Test	.205	.942	.273	.064	.042
Days Cash on Hand, Current	7.699	24.719	8.900	2.735	2.140
Days Cash on Hand, Incl Board Designated & Undesignated Investments	35.789	53.043	34.743	20.679	21.695
Average Payment Period, Accounts Payable and Accrued Expenses	28.297	26.040	32.291	23.658	23.802
Average Payment Period, Current Liabilities	37.477	26.247	32.620	42.678	51.049
<b>Capital Structure</b>					
Equity Financing Ratio	.593	.671	.640	.635	.615
Fixed Asset Financing	.121	.090	.066	.052	.053
Cash Flow Divided by Total Debt	.306	.604	.236	.294	.030
Cash Flow Divided by Total Debt with Operating Income Only	.266	.516	.220	.301	.007
Debt Service Coverage Total	9.372	6.532	28.461	42.083	4.801
Debt Service Coverage Total with Operating Income Only	8.219	5.596	26.625	43.110	1.731
<b>Profitability</b>					
Total Margin	.057	.097	.023	.040	(.031)
Operating Margin	.046	.079	.019	.042	(.037)
Non Operating Revenue Margin	.202	.197	.176	(.048)	(.192)
Return On Assets	.079	.146	.032	.056	(.045)
Return On Equity	.133	.218	.050	.088	(.073)
Markup	1.756	1.799	1.704	1.769	1.617
Deductible	.360	.346	.361	.367	.354
Markup Adjustment for Deductible	1.130	1.179	1.090	1.121	1.048
Reported Income Index	1.065	1.054	1.130	1.024	1.100
<b>Asset Efficiency</b>					
Total Asset Turnover	1.398	1.507	1.412	1.403	1.454
Fixed Asset Turnover	2.933	3.361	2.625	2.325	2.357
Average Age Plant Depreciation Only	14.700	12.287	11.883	12.074	12.278
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.108	.150	.113	.077	.077
Total Operating Revenue Growth	.066	.192	.044	.103	(.005)
Realized Gains Divided by Non-Operating Revenue	†	.352	.002	2.898	.435
Realized Gains Divided by Net Income	†	.069	.000	(.138)	(.083)
Long Term Debt to Equity	.096	.059	.055	.049	.053

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Sebastiack Valley Hospital -- Pittsfield, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>4,981,259</b>	<b>7,669,991</b>	<b>6,593,231</b>	<b>9,736,102</b>	<b>8,189,239</b>
Cash and Investment	1,116,608	1,385,595	1,915,305	4,169,526	5,276,074
Current Assets Whose Use is Limited	160,813	162,635	155,531	153,054	150,580
Net Patient Accounts Receivable	1,403,536	3,601,524	2,903,983	1,934,503	2,056,480
Due from Affiliates	30,629	35,617	9,273	547	73,596
Third Party Settlements Receivable	1,661,411	1,790,311	1,018,345	2,940,222	65,074
Other Accounts Receivable	161,913	158,548	42,036	27,387	20,843
Inventory	211,728	224,135	256,101	242,042	256,042
Other Current Assets	234,621	311,626	292,657	268,821	290,550
<b>Total Non-Current Assets</b>	<b>12,523,426</b>	<b>13,482,008</b>	<b>17,140,288</b>	<b>15,570,721</b>	<b>19,386,046</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	1,822,583	1,886,845	2,092,766	4,338,647	6,678,663
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	2,298,288	3,052,048	5,775,974	1,602,173	3,034,420
Gross Property, Plant and Equipment (PP&E)	18,618,483	19,814,384	21,724,536	22,843,785	24,221,906
Accumulated Depreciation	10,215,928	11,271,269	12,452,988	13,213,884	14,548,943
Net Property, Plant and Equipment (PP&E)	8,402,555	8,543,115	9,271,548	9,629,901	9,672,963
<b>Total Unrestricted Assets</b>	<b>17,504,685</b>	<b>21,151,999</b>	<b>23,733,519</b>	<b>25,306,823</b>	<b>27,575,285</b>
<b>Total Current Liabilities</b>	<b>3,287,779</b>	<b>6,399,093</b>	<b>6,492,653</b>	<b>6,451,175</b>	<b>6,282,861</b>
Current Long Term Debt (LTD)	474,268	498,226	616,450	625,362	648,532
Accounts Payable and Accrued Expenses	1,909,614	2,164,417	2,715,302	2,627,988	2,691,489
Estimated Third Party Settlements	534,759	3,480,531	2,948,570	2,959,264	2,700,950
Due to Affiliates	369,138	255,919	212,331	238,561	241,890
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>5,171,473</b>	<b>4,806,056</b>	<b>4,746,195</b>	<b>4,342,863</b>	<b>4,952,488</b>
Long Term Debt	5,017,126	4,518,983	4,523,981	4,121,339	3,473,203
Estimated Third Party Settlements	†	†	†	†	1,276,698
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	154,347	287,073	222,214	221,524	202,587
<b>Fund Balance Unrestricted</b>	<b>9,045,433</b>	<b>9,946,850</b>	<b>12,494,671</b>	<b>14,512,785</b>	<b>16,339,936</b>
<b>Total Liabilities &amp; Equity</b>	<b>17,504,685</b>	<b>21,151,999</b>	<b>23,733,519</b>	<b>25,306,823</b>	<b>27,575,285</b>
<b>Total Restricted Assets</b>	<b>539,330</b>	<b>557,988</b>	<b>420,813</b>	<b>446,444</b>	<b>506,387</b>
Cash and Investments	539,330	557,988	420,813	446,444	506,387
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>539,330</b>	<b>557,988</b>	<b>420,813</b>	<b>446,444</b>	<b>506,387</b>
<b>Total Restricted Fund Balance</b>	<b>539,330</b>	<b>557,988</b>	<b>420,813</b>	<b>446,444</b>	<b>506,387</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	150,215	141,375	64,961	98,839	153,748
Permanently Restricted Net Assets	389,115	416,613	355,852	347,605	352,639

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Sebastiack Valley Hospital -- Pittsfield, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>37,963,436</b>	<b>43,973,468</b>	<b>51,362,044</b>	<b>53,280,370</b>	<b>56,729,621</b>
Gross Inpatient Service Revenue	9,084,908	9,650,692	10,939,638	11,678,408	12,358,072
Gross Outpatient Service Revenue	28,878,528	34,322,776	40,422,406	41,601,962	44,371,549
Free Care (Charity Care)	1,527,353	1,378,085	1,693,932	2,066,860	2,842,765
Bad Debt (Provision for Bad Debt)	831,759	1,661,649	1,841,200	1,628,972	2,258,561
Contractuals	15,871,972	16,901,756	19,490,837	20,151,830	20,687,705
Changes in Prior Year Estimated/Final Settlements	†	†	(1,300,000)	(1,353,182)	(383,633)
Net Patient Service Revenue	19,732,352	24,031,978	29,636,075	30,785,890	31,324,223
Other Operating Revenue	840,076	1,055,206	934,452	779,984	622,093
<b>Total Operating Revenue</b>	<b>20,572,428</b>	<b>25,087,184</b>	<b>30,570,527</b>	<b>31,565,874</b>	<b>31,946,316</b>
<b>Total Operating Expenses</b>	<b>19,628,027</b>	<b>24,338,157</b>	<b>27,988,023</b>	<b>29,944,818</b>	<b>30,580,998</b>
Depreciation and Amortization	1,019,140	1,069,301	1,192,108	1,340,295	1,385,409
Interest	251,815	229,888	224,883	228,305	210,251
Advertising Expenses	*	*	*	*	118,978
Allowed Advertising Expenses	*	*	*	*	31,312
Non-Allowed Advertising Expenses	*	*	*	*	87,666
Salaries and Benefits	*	*	*	*	17,838,855
Other Operating Expenses	18,357,072	23,038,968	26,571,032	28,376,218	11,027,505
<b>Net Operating Income</b>	<b>944,401</b>	<b>749,027</b>	<b>2,582,504</b>	<b>1,621,056</b>	<b>1,365,318</b>
<b>Total Non-operating Revenue</b>	<b>122,969</b>	<b>167,876</b>	<b>172,344</b>	<b>73,424</b>	<b>233,154</b>
<b>Total Investment Income</b>	<b>165,404</b>	<b>169,069</b>	<b>169,893</b>	<b>59,934</b>	<b>234,650</b>
Interest and Dividends	84,564	90,540	66,277	120,901	219,622
Realized Gains/Losses on Sales of Securities	80,840	78,529	103,616	(60,967)	15,028
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	(139)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	(42,435)	(1,193)	2,451	13,490	(1,357)
<b>Excess of Revenue over Expenses</b>	<b>1,067,370</b>	<b>916,903</b>	<b>2,754,848</b>	<b>1,694,480</b>	<b>1,598,472</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>1,067,370</b>	<b>916,903</b>	<b>2,754,848</b>	<b>1,694,480</b>	<b>1,598,472</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>1,119,676</b>	<b>901,417</b>	<b>2,547,821</b>	<b>2,018,114</b>	<b>1,777,063</b>
Net Assets Released for Restrictions - Capital	42,710	74,704	129,331	74,563	19,858
Unrealized Gains/Losses on Investments	9,596	41,810	(187,128)	119,450	220,537
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	(132,000)	(149,230)	129,621	(61,804)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Seabasticook Valley Hospital -- Pittsfield, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.069	1.493	1.338	2.182	2.366
Current Ratio without Board Designated and Undesignated Investments	1.515	1.199	1.015	1.509	1.303
Days in Accounts Receivable	25.962	54.700	35.766	22.936	23.963
Acid Test	.389	.242	.319	.670	.864
Days Cash on Hand, Current	25.056	24.286	28.208	55.157	67.843
Days Cash on Hand, Incl Board Designated & Undesignated Investments	60.804	53.883	56.714	110.519	151.339
Average Payment Period, Accounts Payable and Accrued Expenses	37.456	33.951	36.986	33.534	33.649
Average Payment Period, Current Liabilities	64.487	100.377	88.440	82.318	78.548
<b>Capital Structure</b>					
Equity Financing Ratio	.517	.470	.526	.573	.593
Fixed Asset Financing	.597	.529	.488	.428	.359
Cash Flow Divided by Total Debt	.247	.177	.351	.281	.266
Cash Flow Divided by Total Debt with Operating Income Only	.232	.162	.336	.274	.245
Debt Service Coverage Total	3.031	3.147	5.769	3.863	3.823
Debt Service Coverage Total with Operating Income Only	2.872	2.909	5.531	3.776	3.543
<b>Profitability</b>					
Total Margin	.052	.036	.090	.054	.050
Operating Margin	.046	.030	.084	.051	.043
Non Operating Revenue Margin	.115	.183	.063	.043	.146
Return On Assets	.061	.043	.116	.067	.058
Return On Equity	.118	.092	.220	.117	.098
Markup	1.977	1.850	1.869	1.805	1.875
Deductible	.418	.384	.379	.378	.365
Markup Adjustment for Deductible	1.168	1.156	1.172	1.132	1.199
Reported Income Index	.953	1.017	1.081	.840	.875
<b>Asset Efficiency</b>					
Total Asset Turnover	1.182	1.194	1.295	1.250	1.167
Fixed Asset Turnover	2.448	2.937	3.297	3.278	3.303
Average Age Plant Depreciation Only	10.024	10.541	10.446	9.859	10.502
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.139	.240	.150	.070	.021
Total Operating Revenue Growth	.173	.219	.219	.033	.012
Realized Gains Divided by Non-Operating Revenue	.657	.468	.601	(.830)	.064
Realized Gains Divided by Net Income	.076	.086	.038	(.036)	.009
Long Term Debt to Equity	.555	.454	.362	.284	.213

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Southern Maine Medical Center -- Biddeford, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>23,678,603</b>	<b>28,278,254</b>	<b>6,593,231</b>	<b>9,736,102</b>	<b>42,380,291</b>
Cash and Investment	5,334,468	8,785,693	1,915,305	4,169,526	11,643,324
Current Assets Whose Use is Limited	926,807	3,440,978	155,531	153,054	748,939
Net Patient Accounts Receivable	10,897,518	10,734,467	2,903,983	1,934,503	17,739,548
Due from Affiliates	†	†	9,273	547	†
Third Party Settlements Receivable	4,249,682	3,775,184	1,018,345	2,940,222	9,741,310
Other Accounts Receivable	449,165	117,691	42,036	27,387	120,134
Inventory	941,199	907,378	256,101	242,042	1,487,970
Other Current Assets	879,764	516,863	292,657	268,821	899,066
<b>Total Non-Current Assets</b>	<b>54,330,688</b>	<b>73,558,982</b>	<b>17,140,288</b>	<b>15,570,721</b>	<b>91,208,865</b>
Trustee Held Investments	274,103	9,152,071	†	†	150,011
Board Designated and Undesignated Investments	18,999,373	21,016,055	2,092,766	4,338,647	21,576,520
Due From Affiliates	100,000	100,000	†	†	61,341
Investments in Affiliates	544,705	544,705	†	†	†
Other Non-current Assets	975,717	1,503,528	5,775,974	1,602,173	1,814,331
Gross Property, Plant and Equipment (PP&E)	85,339,592	97,134,890	21,724,536	22,843,785	147,929,537
Accumulated Depreciation	51,902,802	55,892,267	12,452,988	13,213,884	80,322,875
Net Property, Plant and Equipment (PP&E)	33,436,790	41,242,623	9,271,548	9,629,901	67,606,662
<b>Total Unrestricted Assets</b>	<b>78,009,291</b>	<b>101,837,236</b>	<b>23,733,519</b>	<b>25,306,823</b>	<b>133,589,156</b>
<b>Total Current Liabilities</b>	<b>9,609,205</b>	<b>12,947,685</b>	<b>6,492,653</b>	<b>6,451,175</b>	<b>17,933,295</b>
Current Long Term Debt (LTD)	825,000	865,000	616,450	625,362	3,255,549
Accounts Payable and Accrued Expenses	8,748,708	12,056,167	2,715,302	2,627,988	8,781,938
Estimated Third Party Settlements	†	†	2,948,570	2,959,264	†
Due to Affiliates	†	†	212,331	238,561	5,695,582
Other Current Liabilities	35,497	26,518	†	†	200,226
<b>Total Non-current Liabilities</b>	<b>9,759,430</b>	<b>26,030,810</b>	<b>4,746,195</b>	<b>4,342,863</b>	<b>35,124,094</b>
Long Term Debt	8,921,463	24,723,327	4,523,981	4,121,339	33,440,767
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	837,967	1,307,483	†	†	1,683,327
Other Non-Current Liabilities	†	†	222,214	221,524	†
<b>Fund Balance Unrestricted</b>	<b>58,640,656</b>	<b>62,858,741</b>	<b>12,494,671</b>	<b>14,512,785</b>	<b>80,531,767</b>
<b>Total Liabilities &amp; Equity</b>	<b>78,009,291</b>	<b>101,837,236</b>	<b>23,733,519</b>	<b>25,306,823</b>	<b>133,589,156</b>
<b>Total Restricted Assets</b>	<b>9,432,082</b>	<b>12,194,973</b>	<b>420,813</b>	<b>446,444</b>	<b>2,151,292</b>
Cash and Investments	5,910,807	9,015,708	420,813	446,444	1,304,728
Receivables	2,925,700	2,542,851	†	†	272,176
Other Assets	595,575	636,414	†	†	574,388
<b>Total Restricted Liabilities and Equity</b>	<b>9,432,082</b>	<b>12,194,973</b>	<b>420,813</b>	<b>446,444</b>	<b>2,151,292</b>
<b>Total Restricted Fund Balance</b>	<b>9,432,082</b>	<b>12,194,973</b>	<b>420,813</b>	<b>446,444</b>	<b>2,151,292</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	7,782,316	10,615,738	64,961	98,839	608,583
Permanently Restricted Net Assets	1,649,766	1,579,235	355,852	347,605	1,542,709

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Southern Maine Medical Center -- Biddeford, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>187,851,556</b>	<b>203,489,975</b>	<b>51,362,044</b>	<b>53,280,370</b>	<b>306,620,106</b>
Gross Inpatient Service Revenue	91,963,537	96,814,027	10,939,638	11,678,408	101,925,384
Gross Outpatient Service Revenue	95,888,019	106,675,948	40,422,406	41,601,962	204,694,722
Free Care (Charity Care)	4,092,231	3,171,766	1,693,932	2,066,860	5,377,394
Bad Debt (Provision for Bad Debt)	4,081,120	5,428,915	1,841,200	1,628,972	9,201,104
Contractuals	88,094,468	99,987,556	19,490,837	20,151,830	145,103,000
Changes in Prior Year Estimated/Final Settlements	(118,171)	(45,000)	(1,300,000)	(1,353,182)	(1,141,000)
Net Patient Service Revenue	91,701,908	94,946,738	29,636,075	30,785,890	148,079,608
Other Operating Revenue	3,338,423	3,313,729	934,452	779,984	3,604,349
<b>Total Operating Revenue</b>	<b>95,040,331</b>	<b>98,260,467</b>	<b>30,570,527</b>	<b>31,565,874</b>	<b>151,683,957</b>
<b>Total Operating Expenses</b>	<b>94,930,554</b>	<b>97,520,457</b>	<b>27,988,023</b>	<b>29,944,818</b>	<b>150,657,863</b>
Depreciation and Amortization	4,398,812	4,525,482	1,192,108	1,340,295	9,063,031
Interest	544,861	450,984	224,883	228,305	1,959,687
Advertising Expenses	*	*	*	*	519,413
Allowed Advertising Expenses	*	*	*	*	41,208
Non-Allowed Advertising Expenses	*	*	*	*	478,205
Salaries and Benefits	*	*	*	*	72,360,907
Other Operating Expenses	89,986,881	92,543,991	26,571,032	28,376,218	66,754,825
<b>Net Operating Income</b>	<b>109,777</b>	<b>740,010</b>	<b>2,582,504</b>	<b>1,621,056</b>	<b>1,026,094</b>
<b>Total Non-operating Revenue</b>	<b>742,956</b>	<b>4,979,361</b>	<b>172,344</b>	<b>73,424</b>	<b>1,750,749</b>
<b>Total Investment Income</b>	<b>647,537</b>	<b>4,853,732</b>	<b>169,893</b>	<b>59,934</b>	<b>2,140,830</b>
Interest and Dividends	647,537	4,853,732	66,277	120,901	3,852
Realized Gains/Losses on Sales of Securities	†	†	103,616	(60,967)	262,404
Permanently Impaired Security Writedowns	†	†	†	†	1,874,574
Gains/Losses on Joint Ventures/Equity Investments	(23,351)	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	(441,953)
Other Non-Operating Revenues (Gifts, Bequests, etc.)	118,770	125,629	2,451	13,490	51,872
<b>Excess of Revenue over Expenses</b>	<b>852,733</b>	<b>5,719,371</b>	<b>2,754,848</b>	<b>1,694,480</b>	<b>2,776,843</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>852,733</b>	<b>5,719,371</b>	<b>2,754,848</b>	<b>1,694,480</b>	<b>2,776,843</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>3,332,908</b>	<b>4,218,085</b>	<b>2,547,821</b>	<b>2,018,114</b>	<b>6,386,138</b>
Net Assets Released for Restrictions - Capital	871,943	49,832	129,331	74,563	1,379,528
Unrealized Gains/Losses on Investments	1,530,027	(1,630,709)	(187,128)	119,450	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	78,205	79,591	(149,230)	129,621	(254,828)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	2,484,595

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Southern Maine Medical Center -- Biddeford, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	4.441	3.807	1.338	2.182	3.566
Current Ratio without Board Designated and Undesignated Investments	2.464	2.184	1.015	1.509	2.363
Days in Accounts Receivable	43.375	41.266	35.766	22.936	43.726
Acid Test	.652	.944	.319	.670	.691
Days Cash on Hand, Current	25.244	47.989	28.208	55.157	31.944
Days Cash on Hand, Incl Board Designated & Undesignated Investments	101.844	130.476	56.714	110.519	87.564
Average Payment Period, Accounts Payable and Accrued Expenses	35.272	47.320	36.986	33.534	22.638
Average Payment Period, Current Liabilities	38.742	50.819	88.440	82.318	46.228
<b>Capital Structure</b>					
Equity Financing Ratio	.752	.617	.526	.573	.603
Fixed Asset Financing	.267	.599	.488	.428	.495
Cash Flow Divided by Total Debt	.271	.263	.351	.281	.223
Cash Flow Divided by Total Debt with Operating Income Only	.233	.135	.336	.274	.190
Debt Service Coverage Total	4.342	8.382	5.769	3.863	2.682
Debt Service Coverage Total with Operating Income Only	3.786	4.480	5.531	3.776	2.342
<b>Profitability</b>					
Total Margin	.009	.055	.090	.054	.018
Operating Margin	.001	.008	.084	.051	.007
Non Operating Revenue Margin	.871	.871	.063	.043	.630
Return On Assets	.011	.056	.116	.067	.021
Return On Equity	.015	.091	.220	.117	.034
Markup	2.014	2.121	1.869	1.805	2.059
Deductible	.469	.491	.379	.378	.473
Markup Adjustment for Deductible	1.086	1.095	1.172	1.132	1.096
Reported Income Index	.256	1.356	1.081	.840	.231
<b>Asset Efficiency</b>					
Total Asset Turnover	1.228	1.014	1.295	1.250	1.149
Fixed Asset Turnover	2.842	2.382	3.297	3.278	2.244
Average Age Plant Depreciation Only	11.799	12.351	10.446	9.859	8.863
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.053	.027	.150	.070	.146
Total Operating Revenue Growth	.053	.034	.219	.033	.140
Realized Gains Divided by Non-Operating Revenue	†	†	.601	(.830)	.150
Realized Gains Divided by Net Income	†	†	.038	(.036)	.094
Long Term Debt to Equity	.152	.393	.362	.284	.415

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Spring Harbor Hospital -- Westbrook, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>9,935,541</b>	<b>7,429,212</b>	<b>7,255,290</b>	<b>10,456,187</b>	<b>10,892,175</b>
Cash and Investment	1,840,779	4,511,287	3,877,588	7,490,331	8,735,460
Current Assets Whose Use is Limited	463,417	464,039	401,633	445,244	444,397
Net Patient Accounts Receivable	2,965,471	2,043,362	2,264,098	1,275,612	1,078,034
Due from Affiliates	†	†	177,299	†	94,897
Third Party Settlements Receivable	4,306,757	†	†	831,163	177,542
Other Accounts Receivable	†	†	†	131,230	†
Inventory	120,752	145,630	176,652	214,953	249,042
Other Current Assets	238,365	264,894	358,020	67,654	112,803
<b>Total Non-Current Assets</b>	<b>25,629,128</b>	<b>28,944,075</b>	<b>27,423,755</b>	<b>22,511,928</b>	<b>21,922,445</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	†	†	†	†	209,360
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	289,517	4,859,290	4,535,135	703,897	849,793
Gross Property, Plant and Equipment (PP&E)	29,511,844	29,682,288	29,792,858	28,108,088	28,190,418
Accumulated Depreciation	4,172,233	5,597,503	6,904,238	6,300,057	7,327,126
Net Property, Plant and Equipment (PP&E)	25,339,611	24,084,785	22,888,620	21,808,031	20,863,292
<b>Total Unrestricted Assets</b>	<b>35,564,669</b>	<b>36,373,287</b>	<b>34,679,045</b>	<b>32,968,115</b>	<b>32,814,620</b>
<b>Total Current Liabilities</b>	<b>4,447,258</b>	<b>5,347,123</b>	<b>3,439,408</b>	<b>2,304,329</b>	<b>3,275,859</b>
Current Long Term Debt (LTD)	541,620	562,012	587,419	607,842	633,280
Accounts Payable and Accrued Expenses	2,294,419	3,107,954	2,851,989	1,696,487	2,502,554
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	1,611,219	1,677,157	†	†	140,025
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>24,174,670</b>	<b>23,612,658</b>	<b>23,025,239</b>	<b>22,417,398</b>	<b>21,785,617</b>
Long Term Debt	23,944,670	23,382,658	22,795,239	22,187,398	21,555,617
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	230,000	230,000	230,000	230,000	230,000
<b>Fund Balance Unrestricted</b>	<b>6,942,741</b>	<b>7,413,506</b>	<b>8,214,398</b>	<b>8,246,388</b>	<b>7,753,144</b>
<b>Total Liabilities &amp; Equity</b>	<b>35,564,669</b>	<b>36,373,287</b>	<b>34,679,045</b>	<b>32,968,115</b>	<b>32,814,620</b>
<b>Total Restricted Assets</b>	<b>406,504</b>	<b>540,130</b>	<b>473,901</b>	<b>427,056</b>	<b>413,635</b>
Cash and Investments	406,504	540,130	421,037	427,056	413,635
Receivables	†	†	†	†	†
Other Assets	†	†	52,864	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>406,504</b>	<b>540,130</b>	<b>473,901</b>	<b>427,056</b>	<b>413,635</b>
<b>Total Restricted Fund Balance</b>	<b>406,504</b>	<b>540,130</b>	<b>473,901</b>	<b>427,056</b>	<b>413,635</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	406,504	190,130	123,901	77,056	63,635
Permanently Restricted Net Assets	†	350,000	350,000	350,000	350,000

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Spring Harbor Hospital -- Westbrook, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>42,756,709</b>	<b>44,139,222</b>	<b>48,474,557</b>	<b>46,090,875</b>	<b>46,972,182</b>
Gross Inpatient Service Revenue	38,814,296	39,245,157	42,705,413	43,442,618	44,091,449
Gross Outpatient Service Revenue	3,942,413	4,894,065	5,769,144	2,648,257	2,880,733
Free Care (Charity Care)	4,350,050	4,134,741	5,756,541	5,633,874	5,509,905
Bad Debt (Provision for Bad Debt)	522,345	323,023	523,029	529,243	597,104
Contractuals	8,330,250	10,152,645	10,006,367	9,197,558	10,617,764
Changes in Prior Year Estimated/Final Settlements	†	†	(500,000)	†	†
Net Patient Service Revenue	29,554,064	29,528,813	32,688,620	30,730,200	30,247,409
Other Operating Revenue	729,046	941,202	1,028,123	1,012,055	1,081,619
<b>Total Operating Revenue</b>	<b>30,283,110</b>	<b>30,470,015</b>	<b>33,716,743</b>	<b>31,742,255</b>	<b>31,329,028</b>
<b>Total Operating Expenses</b>	<b>29,608,005</b>	<b>29,885,477</b>	<b>32,996,445</b>	<b>31,354,555</b>	<b>31,022,849</b>
Depreciation and Amortization	1,471,787	1,447,628	1,338,113	1,182,063	1,038,319
Interest	1,283,549	1,220,450	1,205,922	1,187,649	1,146,337
Advertising Expenses	*	*	*	*	77,451
Allowed Advertising Expenses	*	*	*	*	10,717
Non-Allowed Advertising Expenses	*	*	*	*	66,734
Salaries and Benefits	*	*	*	*	21,606,625
Other Operating Expenses	26,852,669	27,217,399	30,452,410	28,984,843	7,154,117
<b>Net Operating Income</b>	<b>675,105</b>	<b>584,538</b>	<b>720,298</b>	<b>387,700</b>	<b>306,179</b>
<b>Total Non-operating Revenue</b>	<b>99,407</b>	<b>782,495</b>	<b>23,267</b>	<b>25,711</b>	<b>100,577</b>
<b>Total Investment Income</b>	<b>109,546</b>	<b>133,328</b>	<b>19,308</b>	<b>25,711</b>	<b>100,577</b>
Interest and Dividends	109,546	133,328	19,308	25,711	100,605
Realized Gains/Losses on Sales of Securities	†	†	†	†	(28)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	(10,139)	(833)	891	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	650,000	3,068	†	†
<b>Excess of Revenue over Expenses</b>	<b>774,512</b>	<b>1,367,033</b>	<b>743,565</b>	<b>413,411</b>	<b>406,756</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>774,512</b>	<b>1,367,033</b>	<b>743,565</b>	<b>413,411</b>	<b>406,756</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>770,712</b>	<b>470,765</b>	<b>800,892</b>	<b>31,990</b>	<b>(493,244)</b>
Net Assets Released for Restrictions - Capital	†	192,498	69,105	88,336	†
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(3,800)	(1,088,766)	(11,778)	(469,757)	(900,000)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Spring Harbor Hospital -- Westbrook, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.234	1.389	2.109	4.538	3.389
Current Ratio without Board Designated and Undesignated Investments	2.234	1.389	2.109	4.538	3.325
Days in Accounts Receivable	36.624	25.258	25.281	15.151	13.009
Acid Test	.518	.930	1.244	3.444	2.802
Days Cash on Hand, Current	29.891	63.858	49.337	95.998	111.746
Days Cash on Hand, Incl Board Designated & Undesignated Investments	29.891	63.858	49.337	95.998	114.294
Average Payment Period, Accounts Payable and Accrued Expenses	29.765	39.891	32.882	20.523	30.463
Average Payment Period, Current Liabilities	57.693	68.630	39.654	27.876	39.877
<b>Capital Structure</b>					
Equity Financing Ratio	.195	.204	.237	.250	.236
Fixed Asset Financing	.945	.971	.996	1.017	1.033
Cash Flow Divided by Total Debt	.078	.097	.079	.065	.058
Cash Flow Divided by Total Debt with Operating Income Only	.075	.070	.078	.063	.054
Debt Service Coverage Total	1.103	2.290	1.860	1.568	1.477
Debt Service Coverage Total with Operating Income Only	1.072	1.846	1.846	1.553	1.420
<b>Profitability</b>					
Total Margin	.025	.044	.022	.013	.013
Operating Margin	.022	.019	.021	.012	.010
Non Operating Revenue Margin	.128	.572	.031	.062	.247
Return On Assets	.022	.038	.021	.013	.012
Return On Equity	.112	.184	.091	.050	.052
Markup	1.469	1.508	1.500	1.502	1.549
Deductible	.195	.230	.206	.200	.226
Markup Adjustment for Deductible	1.187	1.169	1.197	1.209	1.207
Reported Income Index	1.005	2.904	.928	12.923	(.825)
<b>Asset Efficiency</b>					
Total Asset Turnover	.854	.859	.973	.964	.958
Fixed Asset Turnover	1.195	1.265	1.473	1.456	1.502
Average Age Plant Depreciation Only	2.835	3.867	5.160	5.330	7.057
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.071	.009	.104	(.050)	(.011)
Total Operating Revenue Growth	.071	.006	.107	(.059)	(.013)
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	(.000)
Realized Gains Divided by Net Income	†	†	†	†	(.000)
Long Term Debt to Equity	3.449	3.154	2.775	2.691	2.780

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

St. Andrews Hospital -- Boothbay Harbor, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>4,277,140</b>	<b>4,505,442</b>	<b>5,812,643</b>	<b>4,744,227</b>	<b>6,539,277</b>
Cash and Investment	918,898	1,103,146	2,261,956	1,416,137	2,034,310
Current Assets Whose Use is Limited	178,534	179,820	175,014	171,364	463,890
Net Patient Accounts Receivable	2,559,468	2,499,495	2,555,881	2,471,491	2,248,141
Due from Affiliates	67,889	188,248	285,404	172,506	992,778
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	61,154	61,153	61,154	29,897	†
Inventory	292,162	308,613	226,597	246,899	258,303
Other Current Assets	199,035	164,967	246,637	235,933	541,855
<b>Total Non-Current Assets</b>	<b>20,640,574</b>	<b>22,424,948</b>	<b>24,781,413</b>	<b>23,948,216</b>	<b>23,443,129</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	3,670,232	4,044,611	3,054,110	3,163,775	3,765,485
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	90,000	90,000	277,501	597,000	597,000
Other Non-current Assets	367,686	347,380	535,592	75,365	101,898
Gross Property, Plant and Equipment (PP&E)	27,379,302	29,765,986	33,590,405	34,057,505	34,136,641
Accumulated Depreciation	10,866,646	11,823,029	12,676,195	13,945,429	15,157,895
Net Property, Plant and Equipment (PP&E)	16,512,656	17,942,957	20,914,210	20,112,076	18,978,746
<b>Total Unrestricted Assets</b>	<b>24,917,714</b>	<b>26,930,390</b>	<b>30,594,056</b>	<b>28,692,443</b>	<b>29,982,406</b>
<b>Total Current Liabilities</b>	<b>3,599,546</b>	<b>4,577,157</b>	<b>5,031,014</b>	<b>4,016,246</b>	<b>5,676,516</b>
Current Long Term Debt (LTD)	322,698	307,935	375,857	466,716	468,475
Accounts Payable and Accrued Expenses	1,624,657	2,400,894	2,040,151	1,307,689	913,914
Estimated Third Party Settlements	191,000	965,433	1,596,000	1,608,000	2,715,240
Due to Affiliates	1,241,191	902,895	949,364	340,854	955,644
Other Current Liabilities	220,000	†	69,642	292,987	623,243
<b>Total Non-current Liabilities</b>	<b>9,494,660</b>	<b>9,099,840</b>	<b>12,801,178</b>	<b>11,874,653</b>	<b>11,468,577</b>
Long Term Debt	8,759,763	8,439,491	12,191,727	11,716,724	11,294,627
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	734,897	660,349	609,451	157,929	173,950
<b>Fund Balance Unrestricted</b>	<b>11,823,508</b>	<b>13,253,393</b>	<b>12,761,864</b>	<b>12,801,544</b>	<b>12,837,313</b>
<b>Total Liabilities &amp; Equity</b>	<b>24,917,714</b>	<b>26,930,390</b>	<b>30,594,056</b>	<b>28,692,443</b>	<b>29,982,406</b>
<b>Total Restricted Assets</b>	<b>1,550,482</b>	<b>1,497,858</b>	<b>1,176,092</b>	<b>1,117,023</b>	<b>1,273,093</b>
Cash and Investments	1,081,709	1,175,449	991,077	991,820	1,193,198
Receivables	468,773	322,409	185,015	125,203	79,895
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>1,550,482</b>	<b>1,497,858</b>	<b>1,176,092</b>	<b>1,117,023</b>	<b>1,273,093</b>
<b>Total Restricted Fund Balance</b>	<b>1,550,482</b>	<b>1,497,858</b>	<b>1,176,092</b>	<b>1,117,023</b>	<b>1,273,093</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	853,723	751,879	521,474	482,920	616,233
Permanently Restricted Net Assets	696,759	745,979	654,618	634,103	656,860

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

St. Andrews Hospital -- Boothbay Harbor, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>20,943,665</b>	<b>23,355,619</b>	<b>22,853,589</b>	<b>23,739,778</b>	<b>25,014,573</b>
Gross Inpatient Service Revenue	7,422,291	7,635,534	7,719,463	7,956,368	9879249.000
Gross Outpatient Service Revenue	13,521,374	15,720,085	15,134,126	15,783,410	15135324.000
Free Care (Charity Care)	226,320	212,925	312,107	452,980	553512.000
Bad Debt (Provision for Bad Debt)	586,984	639,272	277,213	639,562	476802.000
Contractuals	5,968,934	6,942,047	4,853,212	5,920,922	4924536.000
Changes in Prior Year Estimated/Final Settlements	†	(700,000)	576,821	210,191	518000.000
Net Patient Service Revenue	14,161,427	16,261,375	16,834,236	16,516,123	18541723.000
Other Operating Revenue	3,434,834	3,508,697	3,266,227	3,470,205	1124525.000
<b>Total Operating Revenue</b>	<b>17,596,261</b>	<b>19,770,072</b>	<b>20,100,463</b>	<b>19,986,328</b>	<b>19666248.000</b>
<b>Total Operating Expenses</b>	<b>18,188,748</b>	<b>19,508,080</b>	<b>20,813,166</b>	<b>21,162,608</b>	<b>19708595.000</b>
Depreciation and Amortization	1,107,509	1,068,740	1,192,291	1,343,293	1327408.000
Interest	525,173	521,117	535,609	608,928	595005.000
Advertising Expenses	*	*	*	*	38692.000
Allowed Advertising Expenses	*	*	*	*	6179.000
Non-Allowed Advertising Expenses	*	*	*	*	32513.000
Salaries and Benefits	*	*	*	*	8756524.000
Other Operating Expenses	16,556,066	17,918,223	19,085,266	19,210,387	8990966.000
<b>Net Operating Income</b>	<b>(592,487)</b>	<b>261,992</b>	<b>(712,703)</b>	<b>(1,176,280)</b>	<b>(42347.000)</b>
<b>Total Non-operating Revenue</b>	<b>614,641</b>	<b>789,462</b>	<b>201,337</b>	<b>308,256</b>	<b>487136.000</b>
<b>Total Investment Income</b>	<b>390,742</b>	<b>550,682</b>	<b>91,230</b>	<b>80,308</b>	<b>38504.000</b>
Interest and Dividends	151,958	226,613	184,076	82,108	87418.000
Realized Gains/Losses on Sales of Securities	238,784	324,069	(92,846)	(1,800)	(48914.000)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	223,899	238,780	110,107	227,948	448632.000
<b>Excess of Revenue over Expenses</b>	<b>22,154</b>	<b>1,051,454</b>	<b>(511,366)</b>	<b>(868,024)</b>	<b>444789.000</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>22,154</b>	<b>1,051,454</b>	<b>(511,366)</b>	<b>(868,024)</b>	<b>444789.000</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>131,774</b>	<b>1,429,886</b>	<b>(677,221)</b>	<b>39,680</b>	<b>35770.000</b>
Net Assets Released for Restrictions - Capital	315,571	243,776	392,576	93,149	50000.000
Unrealized Gains/Losses on Investments	(120,451)	162,356	(537,389)	59,967	171,465
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	(27,700)	(21,042)	754,588	(630,484)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	(85,500)	†	†	†	†

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

St. Andrews Hospital -- Boothbay Harbor, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.208	1.868	1.762	1.969	1.815
Current Ratio without Board Designated and Undesignated Investments	1.188	.984	1.155	1.181	1.152
Days in Accounts Receivable	65.968	56.103	55.417	54.619	44.255
Acid Test	.305	.280	.484	.395	.440
Days Cash on Hand, Current	23.450	25.396	45.334	29.236	49.607
Days Cash on Hand, Incl Board Designated & Undesignated Investments	101.878	105.457	102.149	87.501	124.380
Average Payment Period, Accounts Payable and Accrued Expenses	34.716	47.525	37.952	24.083	18.148
Average Payment Period, Current Liabilities	76.917	90.603	93.590	73.965	112.720
<b>Capital Structure</b>					
Equity Financing Ratio	.475	.492	.417	.446	.428
Fixed Asset Financing	.530	.470	.583	.583	.595
Cash Flow Divided by Total Debt	.086	.155	.038	.030	.103
Cash Flow Divided by Total Debt with Operating Income Only	.039	.097	.027	.011	.075
Debt Service Coverage Total	1.975	3.130	1.442	1.101	2.230
Debt Service Coverage Total with Operating Income Only	1.241	2.195	1.203	.788	1.771
<b>Profitability</b>					
Total Margin	.001	.051	(.025)	(.043)	.022
Operating Margin	(.034)	.013	(.035)	(.059)	(.002)
Non Operating Revenue Margin	27.744	.751	(.394)	(.355)	1.095
Return On Assets	.001	.039	(.017)	(.030)	.015
Return On Equity	.002	.079	(.040)	(.068)	.035
Markup	1.340	1.377	1.255	1.286	1.326
Deductible	.285	.297	.212	.249	.197
Markup Adjustment for Deductible	1.012	1.021	1.022	1.006	1.076
Reported Income Index	.168	.735	1.040	(21.876)	12.435
<b>Asset Efficiency</b>					
Total Asset Turnover	.731	.763	.664	.707	.672
Fixed Asset Turnover	1.066	1.102	.961	.994	1.036
Average Age Plant Depreciation Only	9.812	11.063	10.632	10.382	11.419
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.114	.073	.067	.017	(.069)
Total Operating Revenue Growth	.131	.124	.017	(.006)	(.016)
Realized Gains Divided by Non-Operating Revenue	.388	.410	(.461)	(.006)	(.100)
Realized Gains Divided by Net Income	10.778	.308	.182	.002	(.110)
Long Term Debt to Equity	.741	.637	.955	.915	.880

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

St. Joseph Hospital -- Bangor, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>26,927,714</b>	<b>24,284,144</b>	<b>20,868,567</b>	<b>24,719,647</b>	<b>24,724,762</b>
Cash and Investment	14,577,028	15,142,093	11,960,060	16,827,139	16,392,881
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	7,122,366	7,421,279	7,341,153	5,672,910	6,149,071
Due from Affiliates	†	9,955	†	†	†
Third Party Settlements Receivable	3,628,209	73,000	†	†	†
Other Accounts Receivable	†	†	158,170	†	†
Inventory	844,740	832,000	472,725	1,019,609	1,012,980
Other Current Assets	755,371	805,817	936,459	1,199,989	1,169,830
<b>Total Non-Current Assets</b>	<b>32,426,608</b>	<b>32,793,418</b>	<b>34,054,151</b>	<b>31,762,575</b>	<b>27,272,953</b>
Trustee Held Investments	1,012,412	780,864	753,400	759,137	736,457
Board Designated and Undesignated Investments	1,700,158	2,372,712	1,248,420	1,539,639	1,742,527
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	1,933,792	2,159,432	5,237,360	3,539,137	1,776,173
Gross Property, Plant and Equipment (PP&E)	61,366,407	65,103,440	66,506,951	68,507,630	62,560,136
Accumulated Depreciation	33,586,161	37,623,030	39,691,980	42,582,968	39,542,340
Net Property, Plant and Equipment (PP&E)	27,780,246	27,480,410	26,814,971	25,924,662	23,017,796
<b>Total Unrestricted Assets</b>	<b>59,354,322</b>	<b>57,077,562</b>	<b>54,922,718</b>	<b>56,482,222</b>	<b>51,997,715</b>
<b>Total Current Liabilities</b>	<b>10,011,539</b>	<b>9,864,387</b>	<b>15,411,582</b>	<b>15,729,714</b>	<b>12,051,664</b>
Current Long Term Debt (LTD)	1,737,364	1,435,008	2,030,273	2,176,260	2,026,990
Accounts Payable and Accrued Expenses	8,274,175	8,429,379	10,255,166	7,956,454	7,889,047
Estimated Third Party Settlements	†	†	3,126,143	5,597,000	2,135,627
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>18,026,613</b>	<b>16,600,595</b>	<b>21,896,762</b>	<b>20,420,808</b>	<b>18,900,307</b>
Long Term Debt	16,991,686	15,867,245	16,599,208	16,249,350	14,739,552
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	1,034,927	733,350	5,297,554	4,171,458	4,160,755
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>31,316,170</b>	<b>30,612,580</b>	<b>17,614,374</b>	<b>20,331,700</b>	<b>21,045,744</b>
<b>Total Liabilities &amp; Equity</b>	<b>59,354,322</b>	<b>57,077,562</b>	<b>54,922,718</b>	<b>56,482,222</b>	<b>51,997,715</b>
<b>Total Restricted Assets</b>	<b>2,393,087</b>	<b>2,478,838</b>	<b>1,869,854</b>	<b>2,072,249</b>	<b>2,288,800</b>
Cash and Investments	2,393,087	2,478,838	1,869,854	2,072,249	2,288,800
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>2,393,087</b>	<b>2,478,838</b>	<b>1,869,854</b>	<b>2,072,249</b>	<b>2,288,800</b>
<b>Total Restricted Fund Balance</b>	<b>2,393,087</b>	<b>2,478,838</b>	<b>1,869,854</b>	<b>2,072,249</b>	<b>2,288,800</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	†	†	†	†	†
Permanently Restricted Net Assets	2,393,087	2,478,838	1,869,854	2,072,249	2,288,800

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

St. Joseph Hospital -- Bangor, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>145,080,806</b>	<b>145,394,683</b>	<b>155,717,327</b>	<b>164,126,043</b>	<b>164,568,941</b>
Gross Inpatient Service Revenue	64,914,987	60,388,848	65,786,755	65,610,686	61,786,537
Gross Outpatient Service Revenue	80,165,819	85,005,835	89,930,572	98,515,357	102,782,404
Free Care (Charity Care)	1,309,931	1,198,225	1,174,282	1,226,737	1,757,748
Bad Debt (Provision for Bad Debt)	3,221,138	3,223,453	5,488,961	6,686,005	6,275,693
Contractuals	59,817,283	61,529,638	66,860,863	72,122,739	72,914,429
Changes in Prior Year Estimated/Final Settlements	(1,300,000)	†	†	(2,000,000)	(1,600,000)
Net Patient Service Revenue	82,032,454	79,443,367	82,193,221	86,090,562	85,221,071
Other Operating Revenue	2,247,868	1,404,124	2,108,131	1,965,837	1,804,055
<b>Total Operating Revenue</b>	<b>84,280,322</b>	<b>80,847,491</b>	<b>84,301,352</b>	<b>88,056,399</b>	<b>87,025,126</b>
<b>Total Operating Expenses</b>	<b>80,808,517</b>	<b>81,649,774</b>	<b>85,155,878</b>	<b>83,658,942</b>	<b>81,890,940</b>
Depreciation and Amortization	3,761,419	4,141,999	4,269,018	4,255,629	4,127,851
Interest	1,106,488	1,026,928	1,084,058	956,429	952,293
Advertising Expenses	*	*	*	*	164,651
Allowed Advertising Expenses	*	*	*	*	123,528
Non-Allowed Advertising Expenses	*	*	*	*	41,123
Salaries and Benefits	*	*	*	*	42,046,980
Other Operating Expenses	75,940,610	76,480,847	79,802,802	78,446,884	34,599,165
<b>Net Operating Income</b>	<b>3,471,805</b>	<b>(802,283)</b>	<b>(854,526)</b>	<b>4,397,457</b>	<b>5,134,186</b>
<b>Total Non-operating Revenue</b>	<b>278,966</b>	<b>1,785,360</b>	<b>806,731</b>	<b>235,645</b>	<b>735,147</b>
<b>Total Investment Income</b>	<b>2,487,982</b>	<b>1,785,360</b>	<b>806,731</b>	<b>235,645</b>	<b>735,147</b>
Interest and Dividends	2,487,982	1,785,360	806,731	235,645	735,147
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(2,209,016)	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
<b>Excess of Revenue over Expenses</b>	<b>3,750,771</b>	<b>983,077</b>	<b>(47,795)</b>	<b>4,633,102</b>	<b>5,869,333</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>3,750,771</b>	<b>983,077</b>	<b>(47,795)</b>	<b>4,633,102</b>	<b>5,869,333</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>4,636,620</b>	<b>(1,256,712)</b>	<b>(12,998,206)</b>	<b>2,717,326</b>	<b>713,748</b>
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	448,532	234,349	(3,848,442)	1,687,085	637,660
Minimum Pension Liability Adjustment	437,317	301,577	(4,564,204)	1,126,096	10,703
Transfers From/To Affiliates	†	(2,775,715)	(4,537,765)	(4,728,957)	(5,803,948)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

St. Joseph Hospital -- Bangor, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.859	2.702	1.435	1.669	2.196
Current Ratio without Board Designated and Undesignated Investments	2.690	2.462	1.354	1.572	2.052
Days in Accounts Receivable	31.691	34.097	32.600	24.052	26.336
Acid Test	1.456	1.535	.776	1.070	1.360
Days Cash on Hand, Current	69.057	71.307	53.969	77.351	76.944
Days Cash on Hand, Incl Board Designated & Undesignated Investments	77.111	82.481	59.603	84.428	85.123
Average Payment Period, Accounts Payable and Accrued Expenses	39.198	39.696	46.276	36.574	37.029
Average Payment Period, Current Liabilities	47.428	46.453	69.544	72.306	56.567
<b>Capital Structure</b>					
Equity Financing Ratio	.528	.536	.321	.360	.405
Fixed Asset Financing	.612	.577	.619	.627	.640
Cash Flow Divided by Total Debt	.268	.194	.113	.246	.323
Cash Flow Divided by Total Debt with Operating Income Only	.258	.126	.092	.239	.299
Debt Service Coverage Total	2.420	2.226	2.106	3.296	3.500
Debt Service Coverage Total with Operating Income Only	2.341	1.580	1.786	3.217	3.265
<b>Profitability</b>					
Total Margin	.044	.012	(.001)	.052	.067
Operating Margin	.041	(.010)	(.010)	.050	.059
Non Operating Revenue Margin	.074	1.816	(16.879)	.051	.125
Return On Assets	.063	.017	(.001)	.082	.113
Return On Equity	.120	.032	(.003)	.228	.279
Markup	1.823	1.798	1.853	1.985	2.032
Deductible	.412	.423	.429	.439	.443
Markup Adjustment for Deductible	1.083	1.044	1.068	1.123	1.141
Reported Income Index	.809	(1.397)	.004	1.705	8.220
<b>Asset Efficiency</b>					
Total Asset Turnover	1.425	1.448	1.550	1.563	1.688
Fixed Asset Turnover	3.034	2.942	3.144	3.397	3.781
Average Age Plant Depreciation Only	8.929	9.083	9.298	10.006	9.579
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.107	.010	.043	(.018)	(.021)
Total Operating Revenue Growth	.118	(.041)	.043	.045	(.012)
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.543	.518	.942	.799	.700

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

St. Mary's Regional Medical Center -- Lewiston, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>33,591,772</b>	<b>37,958,868</b>	<b>20,868,567</b>	<b>24,719,647</b>	<b>57,389,000</b>
Cash and Investment	5,842,744	13,605,113	11,960,060	16,827,139	1,400,000
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	10,869,653	11,898,608	7,341,153	5,672,910	12,899,000
Due from Affiliates	1,994,972	2,877,187	†	†	19,160,000
Third Party Settlements Receivable	11,839,151	6,926,534	†	†	†
Other Accounts Receivable	†	†	158,170	†	†
Inventory	1,361,884	1,326,416	472,725	1,019,609	1,271,000
Other Current Assets	1,683,368	1,325,010	936,459	1,199,989	22,659,000
<b>Total Non-Current Assets</b>	<b>55,884,746</b>	<b>64,397,887</b>	<b>34,054,151</b>	<b>31,762,575</b>	<b>93,347,000</b>
Trustee Held Investments	1,090,903	7,384,013	753,400	759,137	10,091,000
Board Designated and Undesignated Investments	22,313,281	21,710,091	1,248,420	1,539,639	26,607,000
Due From Affiliates	1,253,741	3,327,353	†	†	†
Investments in Affiliates	1,641,300	1,870,331	†	†	1,670,000
Other Non-current Assets	309,922	1,760,390	5,237,360	3,539,137	371,000
Gross Property, Plant and Equipment (PP&E)	61,350,009	62,326,537	66,506,951	68,507,630	96,748,000
Accumulated Depreciation	32,074,410	33,980,828	39,691,980	42,582,968	42,140,000
Net Property, Plant and Equipment (PP&E)	29,275,599	28,345,709	26,814,971	25,924,662	54,608,000
<b>Total Unrestricted Assets</b>	<b>89,476,518</b>	<b>102,356,755</b>	<b>54,922,718</b>	<b>56,482,222</b>	<b>150,736,000</b>
<b>Total Current Liabilities</b>	<b>8,037,319</b>	<b>9,901,489</b>	<b>15,411,582</b>	<b>15,729,714</b>	<b>14,725,000</b>
Current Long Term Debt (LTD)	1,051,325	1,044,184	2,030,273	2,176,260	1,778,000
Accounts Payable and Accrued Expenses	6,984,654	8,615,965	10,255,166	7,956,454	12,947,000
Estimated Third Party Settlements	†	†	3,126,143	5,597,000	†
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	1,340	241,340	†	†	†
<b>Total Non-current Liabilities</b>	<b>22,595,332</b>	<b>27,932,927</b>	<b>21,896,762</b>	<b>20,420,808</b>	<b>49,190,000</b>
Long Term Debt	22,427,158	27,759,898	16,599,208	16,249,350	48,656,000
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	5,297,554	4,171,458	†
Other Non-Current Liabilities	168,174	173,029	†	†	534,000
<b>Fund Balance Unrestricted</b>	<b>58,843,867</b>	<b>64,522,339</b>	<b>17,614,374</b>	<b>20,331,700</b>	<b>86,821,000</b>
<b>Total Liabilities &amp; Equity</b>	<b>89,476,518</b>	<b>102,356,755</b>	<b>54,922,718</b>	<b>56,482,222</b>	<b>150,736,000</b>
<b>Total Restricted Assets</b>	<b>1,253,692</b>	<b>3,353,022</b>	<b>1,869,854</b>	<b>2,072,249</b>	<b>1,970,000</b>
Cash and Investments	1,253,692	3,353,022	1,869,854	2,072,249	1,970,000
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>1,253,692</b>	<b>3,353,022</b>	<b>1,869,854</b>	<b>2,072,249</b>	<b>1,970,000</b>
<b>Total Restricted Fund Balance</b>	<b>1,253,692</b>	<b>3,353,022</b>	<b>1,869,854</b>	<b>2,072,249</b>	<b>1,970,000</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	589,630	2,667,960	†	†	1,279,000
Permanently Restricted Net Assets	664,062	685,062	1,869,854	2,072,249	691,000

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

St. Mary's Regional Medical Center -- Lewiston, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>262,163,211</b>	<b>281,379,756</b>	<b>155,717,327</b>	<b>164,126,043</b>	<b>324,260,000</b>
Gross Inpatient Service Revenue	121,708,442	130,381,737	65,786,755	65,610,686	132,960,000
Gross Outpatient Service Revenue	140,454,769	150,998,019	89,930,572	98,515,357	191,300,000
Free Care (Charity Care)	2,874,582	5,962,010	1,174,282	1,226,737	9,478,000
Bad Debt (Provision for Bad Debt)	4,333,357	4,989,653	5,488,961	6,686,005	6,825,000
Contractuals	145,135,613	152,424,279	66,860,863	72,122,739	175,003,000
Changes in Prior Year Estimated/Final Settlements	124,805	(4,685,217)	†	(2,000,000)	(29,000)
Net Patient Service Revenue	109,694,854	122,689,031	82,193,221	86,090,562	132,983,000
Other Operating Revenue	1,457,607	1,528,476	2,108,131	1,965,837	1,541,000
<b>Total Operating Revenue</b>	<b>111,152,461</b>	<b>124,217,507</b>	<b>84,301,352</b>	<b>88,056,399</b>	<b>134,524,000</b>
<b>Total Operating Expenses</b>	<b>107,371,259</b>	<b>115,467,926</b>	<b>85,155,878</b>	<b>83,658,942</b>	<b>128,379,000</b>
Depreciation and Amortization	4,393,221	4,466,565	4,269,018	4,255,629	4,446,000
Interest	1,236,723	1,133,090	1,084,058	956,429	1,490,000
Advertising Expenses	*	*	*	*	†
Allowed Advertising Expenses	*	*	*	*	†
Non-Allowed Advertising Expenses	*	*	*	*	†
Salaries and Benefits	*	*	*	*	51,631,000
Other Operating Expenses	101,741,315	109,868,271	79,802,802	78,446,884	70,812,000
<b>Net Operating Income</b>	<b>3,781,202</b>	<b>8,749,581</b>	<b>(854,526)</b>	<b>4,397,457</b>	<b>6,145,000</b>
<b>Total Non-operating Revenue</b>	<b>2,643,741</b>	<b>1,279,438</b>	<b>806,731</b>	<b>235,645</b>	<b>1,880,000</b>
<b>Total Investment Income</b>	<b>2,769,094</b>	<b>1,189,407</b>	<b>806,731</b>	<b>235,645</b>	<b>2,805,000</b>
Interest and Dividends	2,769,094	1,189,407	806,731	235,645	2,805,000
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(384,788)	(185,362)	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	259,435	275,393	†	†	(925,000)
<b>Excess of Revenue over Expenses</b>	<b>6,424,943</b>	<b>10,029,019</b>	<b>(47,795)</b>	<b>4,633,102</b>	<b>8,025,000</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>6,424,943</b>	<b>10,029,019</b>	<b>(47,795)</b>	<b>4,633,102</b>	<b>8,025,000</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>2,733,030</b>	<b>5,678,472</b>	<b>(12,998,206)</b>	<b>2,717,326</b>	<b>9,330,000</b>
Net Assets Released for Restrictions - Capital	529,451	179,339	†	†	279,000
Unrealized Gains/Losses on Investments	†	797,100	(3,848,442)	1,687,085	†
Minimum Pension Liability Adjustment	†	†	(4,564,204)	1,126,096	†
Transfers From/To Affiliates	(4,221,364)	(5,326,986)	(4,537,765)	(4,728,957)	1,026,000
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

St. Mary's Regional Medical Center -- Lewiston, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	6.956	6.026	1.435	1.669	5.704
Current Ratio without Board Designated and Undesignated Investments	4.179	3.834	1.354	1.572	3.897
Days in Accounts Receivable	36.168	35.398	32.600	24.052	35.404
Acid Test	.727	1.374	.776	1.070	.095
Days Cash on Hand, Current	20.709	44.737	53.969	77.351	4.123
Days Cash on Hand, Incl Board Designated & Undesignated Investments	99.797	116.125	59.603	84.428	82.485
Average Payment Period, Accounts Payable and Accrued Expenses	24.757	28.331	46.276	36.574	38.131
Average Payment Period, Current Liabilities	28.488	32.559	69.544	72.306	43.367
<b>Capital Structure</b>					
Equity Financing Ratio	.658	.630	.321	.360	.576
Fixed Asset Financing	.766	.979	.619	.627	.891
Cash Flow Divided by Total Debt	.353	.383	.113	.246	.195
Cash Flow Divided by Total Debt with Operating Income Only	.267	.349	.092	.239	.166
Debt Service Coverage Total	5.649	7.155	2.106	3.296	4.634
Debt Service Coverage Total with Operating Income Only	4.410	6.569	1.786	3.217	4.010
<b>Profitability</b>					
Total Margin	.056	.080	(.001)	.052	.059
Operating Margin	.034	.070	(.010)	.050	.046
Non Operating Revenue Margin	.411	.128	(16.879)	.051	.234
Return On Assets	.072	.098	(.001)	.082	.053
Return On Equity	.109	.155	(.003)	.228	.092
Markup	2.455	2.450	1.853	1.985	2.538
Deductible	.554	.542	.429	.439	.540
Markup Adjustment for Deductible	1.104	1.130	1.068	1.123	1.175
Reported Income Index	2.351	1.766	.004	1.705	.829
<b>Asset Efficiency</b>					
Total Asset Turnover	1.272	1.226	1.550	1.563	.905
Fixed Asset Turnover	3.797	4.382	3.144	3.397	2.463
Average Age Plant Depreciation Only	7.301	7.608	9.298	10.006	9.478
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.071	.075	.043	(.018)	.081
Total Operating Revenue Growth	(.067)	.118	.043	.045	.075
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.381	.430	.942	.799	.560

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Stephens Memorial Hospital -- Norway, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>10,199,808</b>	<b>14,596,378</b>	<b>11,286,466</b>	<b>12,145,464</b>	<b>9,059,251</b>
Cash and Investment	5,255,934	9,862,006	6,526,888	7,690,840	4,884,266
Current Assets Whose Use is Limited	675,500	670,835	750,041	478,779	278,959
Net Patient Accounts Receivable	2,024,680	1,884,177	2,401,663	2,352,319	2,293,478
Due from Affiliates	397,812	531,913	†	†	†
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	969,144	1,031,795	1,009,671	999,503	1,011,207
Other Current Assets	876,738	615,652	598,203	624,023	591,341
<b>Total Non-Current Assets</b>	<b>22,433,476</b>	<b>24,544,965</b>	<b>25,732,899</b>	<b>25,811,622</b>	<b>28,025,654</b>
Trustee Held Investments	338,086	356,148	374,482	390,042	403,914
Board Designated and Undesignated Investments	3,176,221	4,489,136	5,368,872	6,827,096	8,466,172
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	2,975,693	3,786,148	3,179,586	3,322,238	3,677,439
Other Non-current Assets	155,954	139,953	1,176,788	464,618	1,326,582
Gross Property, Plant and Equipment (PP&E)	34,803,461	36,532,996	37,538,259	38,732,511	40,045,512
Accumulated Depreciation	19,015,939	20,759,416	21,905,088	23,924,883	25,893,965
Net Property, Plant and Equipment (PP&E)	15,787,522	15,773,580	15,633,171	14,807,628	14,151,547
<b>Total Unrestricted Assets</b>	<b>32,633,284</b>	<b>39,141,343</b>	<b>37,019,365</b>	<b>37,957,086</b>	<b>37,084,905</b>
<b>Total Current Liabilities</b>	<b>4,673,526</b>	<b>7,693,140</b>	<b>6,634,274</b>	<b>7,487,283</b>	<b>5,888,712</b>
Current Long Term Debt (LTD)	185,841	181,533	144,533	220,980	283,002
Accounts Payable and Accrued Expenses	3,888,300	3,569,503	3,729,601	3,252,848	2,909,404
Estimated Third Party Settlements	†	3,235,000	1,920,021	3,570,013	2,138,165
Due to Affiliates	599,385	707,104	840,119	443,442	558,141
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>4,515,989</b>	<b>4,357,004</b>	<b>4,216,815</b>	<b>4,343,467</b>	<b>4,295,543</b>
Long Term Debt	3,923,386	3,740,603	3,583,542	3,703,953	3,689,360
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	592,603	616,401	633,273	639,514	606,183
<b>Fund Balance Unrestricted</b>	<b>23,443,769</b>	<b>27,091,199</b>	<b>26,168,276</b>	<b>26,126,336</b>	<b>26,900,650</b>
<b>Total Liabilities &amp; Equity</b>	<b>32,633,284</b>	<b>39,141,343</b>	<b>37,019,365</b>	<b>37,957,086</b>	<b>37,084,905</b>
<b>Total Restricted Assets</b>	<b>896,185</b>	<b>659,798</b>	<b>785,165</b>	<b>898,901</b>	<b>1,003,998</b>
Cash and Investments	896,185	659,798	785,165	898,901	1,003,998
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>896,185</b>	<b>659,798</b>	<b>785,165</b>	<b>898,901</b>	<b>1,003,998</b>
<b>Total Restricted Fund Balance</b>	<b>896,185</b>	<b>659,798</b>	<b>785,165</b>	<b>898,901</b>	<b>1,003,998</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	459,360	217,973	233,011	346,747	451,844
Permanently Restricted Net Assets	436,825	441,825	552,154	552,154	552,154

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Stephens Memorial Hospital -- Norway, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>72,745,529</b>	<b>84,481,621</b>	<b>87,963,437</b>	<b>89,295,960</b>	<b>92,126,056</b>
Gross Inpatient Service Revenue	26,591,587	31,790,353	32,586,916	30,903,656	29,786,310.000
Gross Outpatient Service Revenue	46,153,942	52,691,268	55,376,521	58,392,304	62,339,746.000
Free Care (Charity Care)	1,582,452	1,567,412	1,457,693	2,098,069	1,997,478.000
Bad Debt (Provision for Bad Debt)	2,134,588	2,266,453	2,347,139	2,437,300	3,225,401.000
Contractuals	32,055,212	39,298,900	41,756,908	44,421,456	46,343,695.000
Changes in Prior Year Estimated/Final Settlements	500,000	(500,000)	(773,000)	(1,400,000)	(1,000,000.000)
Net Patient Service Revenue	36,473,277	41,848,856	43,174,697	41,739,135	41,559,482.000
Other Operating Revenue	460,215	738,329	546,316	592,330	412,737.000
<b>Total Operating Revenue</b>	<b>36,933,492</b>	<b>42,587,185</b>	<b>43,721,013</b>	<b>42,331,465</b>	<b>41,972,219.000</b>
<b>Total Operating Expenses</b>	<b>33,716,180</b>	<b>37,842,244</b>	<b>40,636,083</b>	<b>39,762,828</b>	<b>39,406,490.000</b>
Depreciation and Amortization	1,677,155	2,290,057	2,407,461	2,168,062	2,094,841.000
Interest	91,968	66,735	58,068	75,459	690,560.000
Advertising Expenses	*	*	*	*	106,830.000
Allowed Advertising Expenses	*	*	*	*	†
Non-Allowed Advertising Expenses	*	*	*	*	106,830.000
Salaries and Benefits	*	*	*	*	22,379,158.000
Other Operating Expenses	31,947,057	35,485,452	38,170,554	37,519,307	14,756,605.000
<b>Net Operating Income</b>	<b>3,217,312</b>	<b>4,744,941</b>	<b>3,084,930</b>	<b>2,568,637</b>	<b>25,657,290.000</b>
<b>Total Non-operating Revenue</b>	<b>(132,651)</b>	<b>1,435,070</b>	<b>341,400</b>	<b>172,701</b>	<b>401,292.000</b>
<b>Total Investment Income</b>	<b>179,958</b>	<b>432,328</b>	<b>163,056</b>	<b>128,651</b>	<b>108,994.000</b>
Interest and Dividends	128,491	154,578	163,056	128,651	108,994.000
Realized Gains/Losses on Sales of Securities	51,467	277,750	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	(312,609)	1,002,742	178,344	44,050	292,298.000
<b>Excess of Revenue over Expenses</b>	<b>3,084,661</b>	<b>6,180,011</b>	<b>3,426,330</b>	<b>2,741,338</b>	<b>29,670,210.000</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>3,084,661</b>	<b>6,180,011</b>	<b>3,426,330</b>	<b>2,741,338</b>	<b>29,670,210.000</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>3,830,723</b>	<b>3,647,430</b>	<b>(922,923)</b>	<b>(41,940)</b>	<b>77,431,400.000</b>
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	232,691	(84,498)	(364,456)	7,316	125,040
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	579,451	(2,087,817)	(3,050,546)	(2,854,037)	(2,317,747)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	(66,080)	(360,266)	(934,251)	63,443	†

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Stephens Memorial Hospital -- Norway, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.862	2.481	2.510	2.534	2.976
Current Ratio without Board Designated and Undesignated Investments	2.182	1.897	1.701	1.622	1.538
Days in Accounts Receivable	20.262	16.434	20.304	20.571	20.143
Acid Test	1.269	1.369	1.097	1.091	.877
Days Cash on Hand, Current	67.573	108.136	69.479	79.317	50.509
Days Cash on Hand, Incl Board Designated & Undesignated Investments	103.758	154.225	120.740	145.600	133.329
Average Payment Period, Accounts Payable and Accrued Expenses	44.297	36.647	35.610	31.581	28.461
Average Payment Period, Current Liabilities	53.242	78.982	63.343	72.693	57.606
<b>Capital Structure</b>					
Equity Financing Ratio	.718	.692	.707	.688	.725
Fixed Asset Financing	.249	.237	.229	.250	.261
Cash Flow Divided by Total Debt	.518	.703	.538	.415	.497
Cash Flow Divided by Total Debt with Operating Income Only	.533	.584	.506	.400	.458
Debt Service Coverage Total	5.264	33.799	24.590	22.659	17.691
Debt Service Coverage Total with Operating Income Only	5.408	28.117	23.165	21.874	16.307
<b>Profitability</b>					
Total Margin	.084	.140	.078	.064	.070
Operating Margin	.087	.111	.071	.061	.061
Non Operating Revenue Margin	(.043)	.232	.100	.063	.135
Return On Assets	.095	.158	.093	.072	.080
Return On Equity	.132	.228	.131	.105	.110
Markup	2.171	2.252	2.178	2.261	2.348
Deductible	.441	.465	.475	.497	.503
Markup Adjustment for Deductible	1.220	1.213	1.151	1.143	1.172
Reported Income Index	.805	1.694	(3.712)	(65.363)	3.832
<b>Asset Efficiency</b>					
Total Asset Turnover	1.128	1.125	1.190	1.120	1.143
Fixed Asset Turnover	2.339	2.700	2.797	2.859	2.966
Average Age Plant Depreciation Only	11.338	9.065	9.099	11.035	12.361
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.065	.122	.074	(.021)	(.009)
Total Operating Revenue Growth	.068	.153	.027	(.032)	(.008)
Realized Gains Divided by Non-Operating Revenue	(.388)	.194	†	†	†
Realized Gains Divided by Net Income	.017	.045	†	†	†
Long Term Debt to Equity	.167	.138	.137	.142	.137

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Waldo County General Hospital -- Belfast, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>12,827,246</b>	<b>12,918,007</b>	<b>11,738,846</b>	<b>14,732,549</b>	<b>10,654,085</b>
Cash and Investment	1,817,180	3,762,284	1,581,014	6,189,161	3,098,894
Current Assets Whose Use is Limited	1,373,736	1,197,486	434,806	155,634	152,653
Net Patient Accounts Receivable	2,798,342	4,092,485	5,395,149	4,741,366	4,811,411
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	5,093,060	2,082,975	2,147,016	1,138,986	†
Other Accounts Receivable	†	†	†	†	†
Inventory	1,178,146	1,314,787	1,641,344	1,779,735	1,876,650
Other Current Assets	566,782	467,990	539,517	727,667	714,477
<b>Total Non-Current Assets</b>	<b>39,785,238</b>	<b>44,433,519</b>	<b>43,450,761</b>	<b>43,453,262</b>	<b>58,524,793</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	16,613,411	18,057,387	15,950,027	20,291,589	31,115,700
Due From Affiliates	2,225,919	3,448,750	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	1,125,172	1,338,009	5,111,631	1,057,611	4,038,138
Gross Property, Plant and Equipment (PP&E)	40,186,902	43,970,143	47,117,841	50,616,792	54,765,521
Accumulated Depreciation	20,366,166	22,380,770	24,728,738	28,512,730	31,394,566
Net Property, Plant and Equipment (PP&E)	19,820,736	21,589,373	22,389,103	22,104,062	23,370,955
<b>Total Unrestricted Assets</b>	<b>52,612,484</b>	<b>57,351,526</b>	<b>55,189,607</b>	<b>58,185,811</b>	<b>69,178,878</b>
<b>Total Current Liabilities</b>	<b>5,604,369</b>	<b>5,840,779</b>	<b>5,947,631</b>	<b>7,376,601</b>	<b>12,905,346</b>
Current Long Term Debt (LTD)	493,155	513,572	234,010	517,262	530,658
Accounts Payable and Accrued Expenses	5,111,214	5,327,207	5,713,621	6,495,549	6,688,030
Estimated Third Party Settlements	†	†	†	†	5,285,103
Due to Affiliates	†	†	†	363,790	401,555
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>8,236,014</b>	<b>7,730,089</b>	<b>7,493,380</b>	<b>7,622,621</b>	<b>7,727,885</b>
Long Term Debt	8,236,014	7,730,089	7,493,380	7,622,621	7,097,885
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	630,000
<b>Fund Balance Unrestricted</b>	<b>38,772,101</b>	<b>43,780,658</b>	<b>41,748,596</b>	<b>43,186,589</b>	<b>48,545,647</b>
<b>Total Liabilities &amp; Equity</b>	<b>52,612,484</b>	<b>57,351,526</b>	<b>55,189,607</b>	<b>58,185,811</b>	<b>69,178,878</b>
<b>Total Restricted Assets</b>	<b>16,390,074</b>	<b>17,824,684</b>	<b>15,354,258</b>	<b>12,827,739</b>	<b>13,294,276</b>
Cash and Investments	15,778,391	17,679,427	15,350,248	12,823,017	13,294,276
Receivables	611,683	145,257	4,010	4,722	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>16,390,074</b>	<b>17,824,684</b>	<b>15,354,258</b>	<b>12,827,739</b>	<b>13,294,276</b>
<b>Total Restricted Fund Balance</b>	<b>16,390,074</b>	<b>17,824,684</b>	<b>15,354,258</b>	<b>12,827,739</b>	<b>13,294,276</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	2,810,330	1,978,356	1,663,290	1,418,917	1,546,298
Permanently Restricted Net Assets	13,579,744	15,846,328	13,690,968	11,408,822	11,747,978

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Waldo County General Hospital -- Belfast, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>64,331,933</b>	<b>68,510,564</b>	<b>80,975,987</b>	<b>87,524,086</b>	<b>96,484,694</b>
Gross Inpatient Service Revenue	16,727,743	17,245,942	24,115,287	20,810,267	22,789,903
Gross Outpatient Service Revenue	47,604,190	51,264,622	56,860,700	66,713,819	73,694,791
Free Care (Charity Care)	733,407	769,192	1,011,170	1,741,337	2,782,100
Bad Debt (Provision for Bad Debt)	1,463,015	1,599,841	2,081,830	3,040,861	3,245,250
Contractuals	21,544,310	21,292,726	25,242,836	26,460,473	31,296,449
Changes in Prior Year Estimated/Final Settlements	†	†	(400,000)	(2,400,000)	(2,200,000)
Net Patient Service Revenue	40,591,201	44,848,805	53,040,151	58,681,415	61,360,895
Other Operating Revenue	1,279,062	1,541,721	1,792,726	1,470,212	1,299,096
<b>Total Operating Revenue</b>	<b>41,870,263</b>	<b>46,390,526</b>	<b>54,832,877</b>	<b>60,151,627</b>	<b>62,659,991</b>
<b>Total Operating Expenses</b>	<b>39,579,226</b>	<b>44,474,229</b>	<b>53,472,054</b>	<b>57,925,822</b>	<b>59,180,386</b>
Depreciation and Amortization	2,191,729	2,043,053	2,470,699	2,985,047	3,068,923
Interest	465,827	446,213	417,837	461,189	364,265
Advertising Expenses	*	*	*	*	40,880
Allowed Advertising Expenses	*	*	*	*	40,880
Non-Allowed Advertising Expenses	*	*	*	*	†
Salaries and Benefits	*	*	*	*	37,119,636
Other Operating Expenses	36,921,670	41,984,963	50,583,518	54,479,586	18,586,682
<b>Net Operating Income</b>	<b>2,291,037</b>	<b>1,916,297</b>	<b>1,360,823</b>	<b>2,225,805</b>	<b>3,479,605</b>
<b>Total Non-operating Revenue</b>	<b>1,418,632</b>	<b>2,093,905</b>	<b>1,979,266</b>	<b>911,237</b>	<b>2,324,481</b>
<b>Total Investment Income</b>	<b>1,195,887</b>	<b>1,959,870</b>	<b>1,845,354</b>	<b>949,348</b>	<b>2,209,416</b>
Interest and Dividends	950,424	1,067,971	1,121,379	985,278	1,084,667
Realized Gains/Losses on Sales of Securities	245,463	891,899	723,975	(35,930)	1,124,749
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	41,003	(801)	10,848	(129,493)	12,446
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	181,742	134,836	123,064	91,382	102,619
<b>Excess of Revenue over Expenses</b>	<b>3,709,669</b>	<b>4,010,202</b>	<b>3,340,089</b>	<b>3,137,042</b>	<b>5,804,086</b>
Extraordinary Gains/Losses	2,063,255	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>5,772,924</b>	<b>4,010,202</b>	<b>3,340,089</b>	<b>3,137,042</b>	<b>5,804,086</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>7,230,023</b>	<b>4,542,131</b>	<b>(2,177,319)</b>	<b>1,901,645</b>	<b>5,359,058</b>
Net Assets Released for Restrictions - Capital	1,490,355	474,361	149,152	60,460	2,000
Unrealized Gains/Losses on Investments	466,744	807,568	(1,844,216)	145,560	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(500,000)	(750,000)	(3,822,344)	(1,285,857)	(535,494)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	(155,560)	88,466

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Waldo County General Hospital -- Belfast, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	5.253	5.303	4.655	4.748	3.237
Current Ratio without Board Designated and Undesignated Investments	2.289	2.212	1.974	1.997	.826
Days in Accounts Receivable	25.163	33.307	37.127	29.491	28.620
Acid Test	.569	.849	.339	.860	.252
Days Cash on Hand, Current	31.152	42.665	14.427	42.152	21.151
Days Cash on Hand, Incl Board Designated & Undesignated Investments	193.342	197.997	128.576	176.959	223.556
Average Payment Period, Accounts Payable and Accrued Expenses	49.899	45.826	40.891	43.153	43.505
Average Payment Period, Current Liabilities	54.713	50.243	42.565	49.007	83.948
<b>Capital Structure</b>					
Equity Financing Ratio	.737	.763	.756	.742	.702
Fixed Asset Financing	.416	.358	.335	.345	.304
Cash Flow Divided by Total Debt	.426	.446	.432	.408	.430
Cash Flow Divided by Total Debt with Operating Income Only	.324	.292	.285	.347	.317
Debt Service Coverage Total	6.820	6.919	6.687	9.470	10.479
Debt Service Coverage Total with Operating Income Only	5.301	4.690	4.562	8.159	7.842
<b>Profitability</b>					
Total Margin	.086	.083	.059	.051	.089
Operating Margin	.055	.041	.025	.037	.056
Non Operating Revenue Margin	.382	.522	.593	.290	.400
Return On Assets	.071	.070	.061	.054	.084
Return On Equity	.096	.092	.080	.073	.120
Markup	1.658	1.575	1.548	1.536	1.652
Deductible	.335	.311	.312	.302	.324
Markup Adjustment for Deductible	1.113	1.096	1.076	1.080	1.123
Reported Income Index	.519	.801	(1.644)	2.182	1.083
<b>Asset Efficiency</b>					
Total Asset Turnover	.823	.845	1.029	1.049	.939
Fixed Asset Turnover	2.112	2.149	2.449	2.721	2.681
Average Age Plant Depreciation Only	9.292	10.955	10.009	9.552	10.230
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.104	.124	.202	.083	.022
Total Operating Revenue Growth	.135	.108	.182	.097	.042
Realized Gains Divided by Non-Operating Revenue	.173	.426	.366	(.039)	.484
Realized Gains Divided by Net Income	.066	.222	.217	(.011)	.194
Long Term Debt to Equity	.212	.177	.179	.177	.146

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

York Hospital -- York, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>16,599,481</b>	<b>20,273,266</b>	<b>22,436,690</b>	<b>23,960,642</b>	<b>26,579,729</b>
Cash and Investment	486,162	550,253	258,465	2,023,381	3,459,189
Current Assets Whose Use is Limited	1,463,703	2,008,212	2,203,987	3,046,139	1,878,990
Net Patient Accounts Receivable	11,126,684	13,157,000	14,539,166	12,596,241	16,189,290
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	†	50,527	†	1,537,497	†
Other Accounts Receivable	575,531	536,298	985,749	683,418	549,425
Inventory	2,352,040	3,260,888	3,570,052	3,398,312	3,639,243
Other Current Assets	595,361	710,088	879,271	675,654	863,592
<b>Total Non-Current Assets</b>	<b>65,439,057</b>	<b>68,988,599</b>	<b>68,817,290</b>	<b>65,325,997</b>	<b>71,520,759</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	22,590,759	25,903,957	21,663,924	19,470,021	22,009,013
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	4,377,561	2,610,547	6,494,493	5,031,494	5,577,051
Gross Property, Plant and Equipment (PP&E)	72,155,484	79,120,423	84,869,975	90,357,740	98,337,016
Accumulated Depreciation	33,684,747	38,646,328	44,211,102	49,533,258	54,402,321
Net Property, Plant and Equipment (PP&E)	38,470,737	40,474,095	40,658,873	40,824,482	43,934,695
<b>Total Unrestricted Assets</b>	<b>82,038,538</b>	<b>89,261,865</b>	<b>91,253,980</b>	<b>89,286,639</b>	<b>98,100,488</b>
<b>Total Current Liabilities</b>	<b>9,960,734</b>	<b>12,774,167</b>	<b>16,260,153</b>	<b>14,645,748</b>	<b>15,536,468</b>
Current Long Term Debt (LTD)	1,084,001	1,294,001	1,419,001	1,538,001	936,000
Accounts Payable and Accrued Expenses	8,640,967	11,480,166	13,162,569	13,107,747	13,173,533
Estimated Third Party Settlements	235,766	†	1,678,583	†	1,426,935
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>21,450,036</b>	<b>26,425,515</b>	<b>29,648,854</b>	<b>30,380,212</b>	<b>32,633,599</b>
Long Term Debt	18,371,741	19,014,177	19,785,517	20,766,819	20,909,976
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	2,298,294	6,525,164	9,082,577	8,936,327	10,952,211
Other Non-Current Liabilities	780,001	886,174	780,760	677,066	771,412
<b>Fund Balance Unrestricted</b>	<b>50,627,768</b>	<b>49,972,183</b>	<b>45,344,973</b>	<b>44,260,679</b>	<b>49,930,421</b>
<b>Total Liabilities &amp; Equity</b>	<b>82,038,538</b>	<b>89,171,865</b>	<b>91,253,980</b>	<b>89,286,639</b>	<b>98,100,488</b>
<b>Total Restricted Assets</b>	<b>7,462,917</b>	<b>8,313,354</b>	<b>7,623,514</b>	<b>7,846,127</b>	<b>8,484,005</b>
Cash and Investments	7,462,917	8,313,354	7,623,514	7,846,127	8,484,005
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>7,462,917</b>	<b>8,313,354</b>	<b>7,623,514</b>	<b>7,846,127</b>	<b>8,484,005</b>
<b>Total Restricted Fund Balance</b>	<b>7,462,917</b>	<b>8,313,354</b>	<b>7,623,514</b>	<b>7,846,127</b>	<b>8,484,005</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	5,046,739	5,674,361	5,189,899	5,726,621	6,201,608
Permanently Restricted Net Assets	2,416,178	2,638,993	2,433,615	2,119,506	2,282,397

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

York Hospital -- York, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>170,489,672</b>	<b>197,218,791</b>	<b>240,425,574</b>	<b>263,009,850</b>	<b>282,139,284</b>
Gross Inpatient Service Revenue	61,014,619	64,074,359	78,794,791	78,149,565	86,577,348
Gross Outpatient Service Revenue	109,475,053	133,144,432	161,630,783	184,860,285	195,561,936
Free Care (Charity Care)	3,124,806	4,234,899	4,944,245	5,384,387	4,905,168
Bad Debt (Provision for Bad Debt)	2,749,735	4,016,796	4,834,751	5,828,504	6,331,654
Contractuals	71,923,385	84,525,329	106,033,416	119,875,886	132,754,897
Changes in Prior Year Estimated/Final Settlements	(400,000)	(500,000)	(850,000)	†	†
Net Patient Service Revenue	93,091,746	104,941,767	125,463,162	131,921,073	138,147,565
Other Operating Revenue	2,704,740	2,501,915	2,742,491	2,697,418	2,802,807
<b>Total Operating Revenue</b>	<b>95,796,486</b>	<b>107,443,682</b>	<b>128,205,653</b>	<b>134,618,491</b>	<b>140,950,372</b>
<b>Total Operating Expenses</b>	<b>93,113,704</b>	<b>105,699,304</b>	<b>128,502,138</b>	<b>132,319,279</b>	<b>136,999,629</b>
Depreciation and Amortization	4,382,372	4,973,767	5,606,740	5,461,446	5,287,866
Interest	1,014,697	1,159,448	1,044,875	1,068,038	1,009,331
Advertising Expenses	*	*	*	*	490,000
Allowed Advertising Expenses	*	*	*	*	51,074
Non-Allowed Advertising Expenses	*	*	*	*	438,926
Salaries and Benefits	*	*	*	*	80,752,435
Other Operating Expenses	87,716,635	99,566,089	121,850,523	125,789,795	49,459,997
<b>Net Operating Income</b>	<b>2,682,782</b>	<b>1,744,378</b>	<b>(296,485)</b>	<b>2,299,212</b>	<b>3,950,743</b>
<b>Total Non-operating Revenue</b>	<b>1,544,730</b>	<b>1,902,844</b>	<b>(1,347,727)</b>	<b>(3,608,329)</b>	<b>2,456,613</b>
<b>Total Investment Income</b>	<b>1,305,250</b>	<b>1,564,137</b>	<b>(720,250)</b>	<b>(3,071,538)</b>	<b>2,313,861</b>
Interest and Dividends	571,579	789,010	670,573	330,447	452,018
Realized Gains/Losses on Sales of Securities	733,671	775,127	(1,390,823)	(3,401,985)	1,861,843
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(37,728)	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	(1,032,644)	(772,271)	(99,323)
Other Non-Operating Revenues (Gifts, Bequests, etc.)	277,208	338,707	405,167	235,480	242,075
<b>Excess of Revenue over Expenses</b>	<b>4,227,512</b>	<b>3,647,222</b>	<b>(1,644,212)</b>	<b>(1,309,117)</b>	<b>6,407,356</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>4,227,512</b>	<b>3,647,222</b>	<b>(1,644,212)</b>	<b>(1,309,117)</b>	<b>6,407,356</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>5,140,276</b>	<b>(655,585)</b>	<b>(4,627,210)</b>	<b>(1,084,294)</b>	<b>5,669,742</b>
Net Assets Released for Restrictions - Capital	†	†	510,000	517,887	733,611
Unrealized Gains/Losses on Investments	257,179	1,739,637	(1,079,632)	†	†
Minimum Pension Liability Adjustment	655,585	†	(2,413,366)	(293,064)	(1,471,225)
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	(6,042,444)	†	†	†

\*New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

York Hospital -- York, Me.	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	3.934	3.615	2.712	2.965	3.127
Current Ratio without Board Designated and Undesignated Investments	1.666	1.587	1.380	1.636	1.711
Days in Accounts Receivable	43.626	45.762	42.298	34.851	42.774
Acid Test	.196	.200	.151	.346	.344
Days Cash on Hand, Current	8.021	9.271	7.313	14.586	14.793
Days Cash on Hand, Incl Board Designated & Undesignated Investments	100.949	103.140	71.655	70.606	75.785
Average Payment Period, Accounts Payable and Accrued Expenses	35.545	41.601	39.093	37.714	36.507
Average Payment Period, Current Liabilities	40.974	46.290	48.293	42.139	43.055
<b>Capital Structure</b>					
Equity Financing Ratio	.617	.560	.497	.496	.509
Fixed Asset Financing	.478	.470	.487	.509	.476
Cash Flow Divided by Total Debt	.274	.220	.086	.092	.243
Cash Flow Divided by Total Debt with Operating Income Only	.225	.171	.116	.172	.192
Debt Service Coverage Total	4.996	4.360	2.141	2.099	4.987
Debt Service Coverage Total with Operating Income Only	4.194	3.511	2.717	3.550	4.023
<b>Profitability</b>					
Total Margin	.043	.033	(.013)	(.010)	.045
Operating Margin	.028	.016	(.002)	.017	.028
Non Operating Revenue Margin	.365	.522	.820	2.756	.383
Return On Assets	.052	.041	(.018)	(.015)	.065
Return On Equity	.084	.073	(.036)	(.030)	.128
Markup	1.860	1.890	1.892	2.008	2.080
Deductible	.422	.429	.441	.456	.471
Markup Adjustment for Deductible	1.088	1.090	1.067	1.102	1.111
Reported Income Index	.986	(5.563)	.355	1.207	1.130
<b>Asset Efficiency</b>					
Total Asset Turnover	1.187	1.225	1.390	1.467	1.462
Fixed Asset Turnover	2.490	2.655	3.153	3.297	3.208
Average Age Plant Depreciation Only	7.686	7.770	7.885	9.070	10.288
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.113	.135	.216	.030	.035
Total Operating Revenue Growth	.098	.122	.193	.050	.047
Realized Gains Divided by Non-Operating Revenue	.475	.407	1.032	.943	.758
Realized Gains Divided by Net Income	.174	.213	.846	2.599	.291
Long Term Debt to Equity	.363	.380	.436	.469	.419

† Data not available or not applicable